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FOR THE

FIRST SESSION OF THE FIFTIETH CONGRESS.

1887-'88.

IN THIRTY-TWO VOLUMES.

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50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 4.

REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1887.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1887.

H. Ex. 18——1

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1887.

SIR: The following report relating to the operations of this Bureau during the fiscal year ended June 30, 1887, and containing certain additional information concerning the work done during the first quarter of the current fiscal year, is respectfully submitted.

The appendix to the bound volume of this report contains a number of tables, which have been carefully prepared, and are printed in the following order, viz:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1887.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner; the receipts from the sale of documentary stamps for validating unstamped instruments, and the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, fermented liquors, and oleomargarine, issued monthly to collectors, during the fiscal year ended June 30, 1887.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1887.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1887.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1887.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1887.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation, and by fiscal years, from September 1, 1862, to June 30, 1887; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1887.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1887.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1887.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1887.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

It is estimated that the sum of $120,000,000 will be collected from the various sources of internal revenue during the current fiscal year, provided no changes are made in the rates of taxation now imposed by the internal-revenue laws.

It was estimated in my last annual report that the receipts for the fiscal year ended June 30, 1887, would be not less than $118,000,000. The actual receipts for that period were $118,837,301.06, exceeding the estimate by $837,301.06.

COMPARATIVE RECEIPTS FOR THE PAST SIX FISCAL YEARS.

The total receipts from all sources of internal revenue for the fiscal year ended June 30, 1887, were $118,837,301.06, as compared with $116,902,869.44 for the year 1886, $112,421,121.07 for the year 1885, $121,590,039.83 for the year 1884, $144,553,344.86 for the year 1883, and $146,523,273.72 for the year 1882.

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1887.

The following statements exhibit in detail the amount of internal revenue collected during the past year, and also for the first three months of the current fiscal year, the sources from which the revenue is derived, the States and districts in which the collections were made during the past year, the cost of collection, etc.

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1886 AND 1887.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1886.	1887.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1,400,394.48	$1,090,379.07	.....	$310,015.41
Spirits distilled from materials other than apples, peaches, and grapes	62,365,825.13	59,551,972.59	.....	2,813,852.54
Rectifiers (special tax)	178,650.17	176,600.12	.....	2,050.05
Retail liquor-dealers (special tax)	4,714,735.18	4,587,268.21	.....	127,466.97
Wholesale liquor-dealers (special tax)	418,406.24	416,304.66	.....	2,101.58
Manufacturers of stills (special tax)	1,102.90	860.86	.....	242.04
Stills and worms manufactured (special tax)	3,000.00	2,860.00	.....	140.00
Stamps for distilled spirits intended for export	10,151.90	3,076.20	.....	7,075.70
Total	69,092,266.00	65,829,321.71	.....	3,262,944.29

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1886.	1887.		
TOBACCO.				
Cigars and cheroots	$10, 532, 804. 05	$11, 364, 916. 33	$832, 112. 28	.....
Cigarettes	655, 569. 55	792, 279. 60	136, 710. 05	.....
Snuff	493, 283. 80	524, 942. 26	31, 658. 46	.....
Tobacco, chewing and smoking	14, 834, 095. 42	15, 995, 019. 46	1, 160, 924. 04	.....
Dealers in leaf-tobacco (special tax)	53, 875. 63	51, 891. 14	.....	$1, 984. 49
Dealers in manufactured tobacco (special tax)	1, 208, 529. 17	1, 245, 412. 65	36, 883. 48	.....
Manufacturers of tobacco (special tax)	5, 575. 85	5, 563. 75	.....	12. 10
Manufacturers of cigars (special tax)	108, 695. 45	113, 340. 00	4, 644. 55	.....
Peddlers of tobacco (special tax)	14, 933. 61	14, 701. 94	.....	231. 67
Total	27, 907, 362. 53	30, 108, 067. 13	2, 200, 704. 60	.....
FERMENTED LIQUORS.				
Ale, beer, lager-beer, porter, and other similar fermented liquors	19, 157, 612. 87	21, 387, 411. 79	2, 229, 798. 92	.....
Brewers (special tax)	186, 928. 89	187, 352. 24	423. 35	.....
Retail dealers in malt liquors (special tax)	169, 502. 56	177, 148. 13	7, 645. 57	.....
Wholesale dealers in malt liquors (special tax)	162, 686. 97	170, 275. 33	7, 588. 36	.....
Total	19, 676, 731. 29	21, 922, 187. 49	2, 245, 456. 20	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	.....	435, 924. 04	435, 924. 04	.....
Manufacturers of oleomargarine (special tax)	.....	31, 700, 00	31, 700. 00	.....
Retail dealers in oleomargarine (special tax)	.....	154, 924. 00	154, 924. 00	.....
Wholesale dealers in oleomargarine (special tax)	.....	101, 400. 00	101, 400. 00	.....
Total	.....	723, 948. 04	723, 948. 04	.....
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation other than national, and banks, bankers, and other parties liable on amount of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them	.....	4, 288. 37	4, 288. 37	.....
Total	.....	4, 288. 37	4, 288. 37	.....
MISCELLANEOUS.				
Collections not otherwise provided for	32, 087. 17	29, 283. 49	.....	2, 803. 68
Penalties	194, 422. 45	220, 204. 83	25, 782. 38	.....
Total	226, 509. 62	249, 488. 32	22, 978. 70	.....
Aggregate receipts	116, 902, 869. 44	118, 837, 301. 06	1, 934 431. 62	.....

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine, on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1886.	1887.		
Number of gallons of spirits distilled from apples, peaches, and grapes	1,555,994	1,211,532	.....	344,462
Number of gallons of spirits distilled from materials other than apples, peaches, and grapes	69,295,361	66,168,859	.....	3,126,502
Number of cigars	3,510,898,488	3,788,305,443	277,406,955	.....
Number of cigarettes	1,310,961,350	1,584,505,200	273,543,850	.....
Number of pounds of snuff	6,166,047	6,561,778	395,731	.....
Number of pounds of tobacco	185,426,193	199,937,743	14,511,550	.....
Number of barrels of fermented liquors	20,710,933	23,121,526	2,410,593	.....
Number of pounds of oleomargarine	.....	21,796,202	21,796,202	.....

RECEIPTS BY COLLECTION DISTRICTS DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE, BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Edmund W. Booker	$78,542.76
District of Arkansas	Thomas H. Simms	97,630.38
First California	Asa Ellis	1,790,636.94
Fourth California	Robert Barnett	290,584.63
District of Colorado	James S. Wolfe	159,732.38
District of Colorado	James F. Benedict	100,422.48
District of Connecticut	Alexander Troup	481,405.47
District of Delaware	John W. Causey	263,297.80
District of Florida	Samuel C. Thompson	234,607.26
District of Florida	Whitfield Walker	88,295.94
District of Georgia	Thomas C. Crenshaw, jr	336,705.86
First Illinois	Rensselaer Stone	8,851,922.56
Second Illinois	Andrew Welch	241,450.64
Fourth Illinois	Maurice Kelly	357,801.42
Fifth Illinois	George A. Wilson	13,657,928.09
Eighth Illinois	Thomas Cooper	1,136,906.31
Thirteenth Illinois	William B. Anderson	579,695.32
Sixth Indiana	William D. H. Hunter	2,830,308.54
Seventh Indiana	Thomas Hanlon	187,958.07
Seventh Indiana	Mahlon D. Manson	978,975.38
Eleventh Indiana	John O. Henderson	261,796.69
Second Iowa	William C. Thompson	1,267,615.96
Second Iowa	Abram R. Dixon (acting)	144,529.31
Second Iowa	Dudley W. Stewart	262,337.16
Third Iowa	Byron Webster	188,287.73
Fourth Iowa	A. H. Kuhlemeier	88,354.73
District of Kansas	Nelson F. Acers	211,120.11
Second Kentucky	Hunter Wood	1,035,474.68
Fifth Kentucky	Attilla Cox	5,251,319.79
Sixth Kentucky	George H. Davison	4,141,341.13
Seventh Kentucky	James F. Robinson	1,295,634.19
Eighth Kentucky	Thomas S. Bronston	693,759.84
District of Louisiana	Francis S. Shields	543,748.98
District of Maine	Charles H. Chase	4,092.33
District of Maine	John B. Redman	46,194.12
District of Maryland	John H. Sellman	1,010,818.81
District of Maryland	Joseph K. Roberts	1,864,778.25
Third Massachusetts	Eben F. Pillsbury	164,859.30
Third Massachusetts	John E. Fitzgerald	1,949,120.92
Tenth Massachusetts	Frank J. Pratt	357,150.78
First Michigan	John B. Molony	1,590,882.20
Fourth Michigan	George N. Davis	211,025.17

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE, ETC.—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
District of Minnesota	Adolph Biermann	$554,088.98
District of Mississippi	Robert W. Banks	42,608.16
First Missouri	Freeman Barnum	6,227,290.00
Fourth Missouri	Cornelius Voorhis	329,884.70
Sixth Missouri	Charles E. Hasbrook	1,301,614.57
District of Montana	James Shields	101,158.38
District of Nebraska	George W. Post	844,857.81
District of Nebraska	Simeon H. Calhoun	1,548,546.89
District of Nevada	Archibald Skillman	70,419.50
District of New Hampshire	Calvin Page	377,562.37
First New Jersey	Thomas M. Ferrell	208,162.23
Third New Jersey	M. H. Vanderveer	647,110.60
Fifth New Jersey	Samuel Klotz	3,740,888.73
District of New Mexico	Silas W. Fisher	15,075.70
District of New Mexico	Joseph P. McGrorty	48,489.72
First New York	Robert Black	3,208,195.07
Second New York	John A. Sullivan	1,539,034.98
Third New York	Morris Friedsam	5,572,258.80
Fourteenth New York	Isban Hess	684,242.15
Fifteenth New York	Samuel J. Tilden, jr	938,390.82
Twenty-first New York	William A. Beach	1,010,372.11
Twenty-eighth New York	Henry S. Pierce	705,906.55
Twenty-eighth New York	James A. Hanlon	1,442,802.55
Fourth North Carolina	William H. Yarborough	578,161.58
Fifth North Carolina	Andrew J. Boyd	945,134.70
Sixth North Carolina	Clement Dowd	427,405.43
First Ohio	William T. Bishop	7,966,784.95
Sixth Ohio	Christian J. Knecht	2,991,061.28
Tenth Ohio,	John F. Kumler	256,169.63
Tenth Ohio	George L. Johnson	330,108.98
Eleventh Ohio	James W. Newman	1,531,024.04
Eighteenth Ohio	John H. Farley	823,077.98
District of Oregon	John Whiteaker	152,318.15
First Pennsylvania	Frederick Gerker	3,133,111.88
Ninth Pennsylvania	John T. MacGonigle	1,688,317.66
Twelfth Pennsylvania	Charles B. Staples	506,761.24
Nineteenth Pennsylvania	Frank Schlaudecker	154,167.24
Twenty-second Pennsylvania	John Dowlin	1,800,403.60
Twenty-third Pennsylvania	Edmund A. Bigler	837,521.11
District of Rhode Island	Charles H. Henshaw	226,231.11
District of South Carolina	D. Frank Bradley	100,146.85
Second Tennessee	Nathan Gregg	111,973.12
Fifth Tennessee	John T. Hillsman	900,542.93
First Texas	Samuel B. Cooper	36,938.64
Third Texas	Isham G. Searcy	93,785.75
Fourth Texas	Robert M. Henderson	78,619.53
District of Vermont	George L. Spear	30,119.75
Second Virginia	Andrew L. Ellett	1,576,265.80
Fourth Virginia	George M. Helms	619,758.67
Sixth Virginia	Hambleton Shepperd	727,370.17
District of West Virginia	John T. McGraw	538,266.42
First Wisconsin	Edward C. Wall	2,536,600.62
Second Wisconsin	Alfred C. Parkinson	166,560.81
Third Wisconsin	Owen A. Wells	269,695.18
Sixth Wisconsin	Joseph M. Morrow	207,107.40
Total from collectors		118,829,523.98
Cash receipts from sale of adhesive stamps*		7,777.08
Aggregate receipts		118,837,301.06

* All stamp taxes not before abolished were repealed July 1, 1883. Of the seven thousand seven hundred and seventy-seven dollars and eight cents ($7,777.08) collected from this source during the last fiscal year, seven thousand seven hundred and seventy-two dollars and seventy-three cents ($7,772.73) were payments made on old accounts, the balance, four dollars and thirty-five cents ($4.35), being the receipts from the sale of documentary stamps issued to collectors for validating unstamped instruments.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$78,542.76	New Hampshire	$377,562.37
Arkansas	97,630.38	New Jersey	4,596,161.56
California	2,081,221.57	New Mexico *g*	63,565.42
Colorado *a*	260,154.86	New York	15,101,203.03
Connecticut	481,405.47	North Carolina	1,950,701.71
Delaware *b*	263,297.80	Ohio	13,898,226.86
Florida	322,903.20	Oregon *h*	152,318.15
Georgia	336,705.86	Pennsylvania	8,120,282.73
Illinois	24,825,704.34	Rhode Island	226,231.11
Indiana	4,259,038.68	South Carolina	100,146.85
Iowa	1,951,124.89	Tennessee	1,012,516.05
Kansas	211,120.11	Texas	209,343.92
Kentucky	12,417,529.63	Vermont	30,119.75
Louisiana	543,748.98	Virginia	2,923,394.64
Maine	50,286.45	West Virginia	538,266.42
Maryland *c*	2,875,597.06	Wisconsin	3,179,964.01
Massachusetts	2,471,131.00		
Michigan	1,801,907.37	Total by States and Territories	118,829,523.98
Minnesota	554,088.98	Cash receipts from sale of adhesive stamps	7,777.08
Mississippi	42,608.16		
Missouri	7,858,789.27	Aggregate receipts	118,837,301.06
Montana *d*	101,158.38		
Nebraska *e*	2,393,404.70		
Nevada *f*	70,419.50		

a Including the Territory of Wyoming.
b Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
c Including the District of Columbia.
d Including the Territory of Idaho.
e Including the Territory of Dakota.
f Including the Territory of Utah.
g Including the Territory of Arizona.
h Including Alaska and the Territory of Washington.

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1887 and 1888; a comparison of the receipts for the two periods is also given.

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1887.	1888.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$179,560.49	$173,810.23	.....	$5,750.26
Spirits distilled from materials other than apples, peaches, and grapes	14,648,801.49	15,468,387.38	$819,585.89	.....
Wine made in imitation of Champagne, &c	.....	.....	.....	.....
Rectifiers (special tax)	6,733.41	5,262.50	.....	1,470.91
Retail liquor-dealers (special tax)	279,176.40	260,071.64	.....	19,104.76
Wholesale liquor-dealers (special tax)	16,954.23	12,482.79	.....	4,471.44
Manufacturers of stills, and stills and worms manufactured (special tax)	1,115.84	1,460.42	344.58	.....
Stamps for distilled spirits intended for export	859.90	499.20	.....	360.70
Total	15,133,201.76	15,921,974.16	788,772.40	.....
TOBACCO.				
Cigars and cheroots	2,963,574.50	3,103,130.98	139,556.48	.....
Cigarettes	206,413.85	255,393.51	48,979.66	.....
Manufacturers of cigars (special tax)	4,907.35	4,738.49	.....	168.86

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1887.	1888.		
TOBACCO—Continued.				
Snuff of all descriptions	$122,609.12	$143,790.66	$21,181.54	.....
Tobacco, manufactured, of all descriptions	3,979,201.59	4,759,097.72	779,896.13	.....
Dealers in leaf-tobacco (special tax)	2,375.33	2,855.00	479.67	.....
Dealers in leaf-tobacco, not over 25,000 pounds (special tax)	613.32	842.63	229.31	.....
Retail dealers in leaf-tobacco (special tax)	125.00	.....	.....	$125.00
Dealers in manufactured tobacco (special tax)	97,222.16	101,547.33	4,325.17	.....
Manufacturers of tobacco (special tax)	211.00	336.25	125.25	.....
Peddlers of tobacco (special tax)	1,703.65	1,281.35	.....	422.30
Total	7,378,956.87	8,373,013.92	994,057.05	.....
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	6,300,580.99	6,823,279.37	522,698.38	.....
Brewers (special tax)	4,452.12	4,239.57	.....	212.55
Retail dealers in malt liquors (special tax)	24,015.97	22,463.61	.....	1,552.36
Wholesale dealers in malt liquors (special tax)	15,981.33	17,415.17	1,433.84	.....
Total	6,345,030.41	6,867,397.72	522,367.31	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported	.....	125,623.30	125,623.30	.....
Manufacturers of oleomargarine (special tax)	.....	3,000.00	3,000.00	.....
Retail dealers in oleomargarine (special tax)	.....	14,016.00	14,016.00	.....
Wholesale dealers in oleomargarine (special tax)	.....	15,040.00	15,040.00	.....
Total	.....	157.679.30	157,679.30	.....
BANKS, BANKERS, ETC.				
Bank circulation	.....	.....	.....	.....
Notes of persons, State banks, towns, cities, &c., paid out	.....	332.35	332.35	.....
Total	.....	332.35	332.35	.....
MISCELLANEOUS.				
Penalties	42,385.92	39,366.52	.....	3,019.40
Collections not otherwise herein provided for	5,328.88	6,301.59	972.71	.....
Total	47,714.80	45,668.11	.....	2,046.69
Aggregate receipts	28,904.903.84	31,366,065.56	2,461,161.72	.....

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	$1,807,851.61
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,933,376.83
For paper for internal-revenue stamps	48,219.49
For expenses of detecting and punishing violations of internal-revenue laws	*24,998.20
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	250,702.74
Total	4,065,148.87

being about 3.4 per cent. of the amount collected.

The cost of collection for the year 1886 was $4,311,802.70, which was about 3.6 per cent. of the collections for that year. The statement of

cost of collection for the fiscal year 1887 does not include the cost of printing internal-revenue stamps, the appropriation for which is made directly to the Bureau of Engraving and Printing, and is not under the control of this office.

GENERAL CONDITION OF THE SERVICE.

Examinations of the offices of the several collectors of internal revenue were frequently made during the fiscal year, and it appears from the reports of such examinations that the condition of the service is good.

REDUCTION IN THE NUMBER OF INTERNAL-REVENUE DISTRICTS.

By an Executive order dated May 21, 1887, the following internal-revenue collection districts were abolished, and their territory consolidated with other districts, viz:

District of Delaware.
Second district of Illinois.
Fourth district of Illinois.
Eleventh district of Indiana.
Second district of Iowa.
District of Maine.
Tenth district of Massachusetts.
District of Mississippi.
Fourth district of Missouri.
District of Nevada.
Third district of New Jersey.
Fifteenth district of New York.
Sixth district of North Carolina.
Sixth district of Ohio.
Nineteenth district of Pennsylvania.
Twenty-second District of Pennsylvania.
District of Rhode Island.
First district of Texas.
District of Vermont.
Fourth district of Virginia.
Third district of Wisconsin.
Sixth district of Wisconsin.

The total number of districts abolished being twenty-two.

This action has very considerably lessened the cost of collecting the internal-revenue taxes, and has not in any manner been detrimental to the interest of the tax-payers, so far as this office has been informed.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money forwarded by collectors and deputy collectors to depository	$4,137.06
Telegraphing on public business	645.73
Locks for distilleries	2,452.65
Hydrometers for use in gauging spirits	6,544.67
Gauging rods and sealed measures	94.17
Steel dies for canceling tobacco stamps	3.30
Wax seals for sealing packages of stamps	14.00
Coin scale for collector's office at St. Louis	75.00
Stationery for internal-revenue officers	15,124.33
Internal-revenue record for revenue officers	2,400.12
Federal Reporter for office of Commissioner	10.00
Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838 Revised Statutes	2,985.00
Traveling expenses of clerks, etc., under special orders of the Department.	305.67
Expenses of seizures and sales by collectors	360.20
Total	35,151.90

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year, one as chief of division in this office, twelve in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and four in assisting agents in charge of divisions and on special duty.

EXPENSES OF REVENUE AGENTS.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents	$42,611.00
Aggregate amount for traveling expenses	31,239.37
Stationery furnished agents	213.21
Transportation over Pacific railroads	228.37
Total	74,291.95

WORK OF REVENUE AGENTS.

Twelve hundred and fourteen violations of internal-revenue law have been reported by revenue agents during the year; 519 persons have been arrested on their information; property to the value of $83,382.94 has been reported by them for seizure, and $109,264.09 for assessments for unpaid taxes and penalties. Two hundred and eleven examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and ninety-eight transfers of collectors' offices under new bond, new appointment, and consolidation of districts have been made under their supervision.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés, during the last fiscal year:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Alabama	24	3	17	.....	.....
Arkansas	3	.....	6	.....	.....
Fourth California	.....	1	.....	.....	.....
Florida	.....	.....	1	.....	.....
Georgia	99	100	690	.....	.....
Eighth Illinois	1	1	.....	.....	.....
Thirteenth Illinois	.....	1	1	.....	.....
Second Kentucky	12	7	20	.....	.....
Fifth Kentucky	2	.....	.....	.....	.....
Eighth Kentucky	17	1	26	.....	.....
Third Massachusetts	.....	1	2	.....	.....
Mississippi	2	.....	.....	.....	.....
Sixth Missouri	1	.....	2	.....	.....
First New York	1	2	3	.....	.....
Fourth North Carolina	12	3	6	.....	.....

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employés killed.	Officers or employés wounded.
Fifth North Carolina	48	.....	8	.....	.....
Sixth North Carolina	29	17	22	.....	.....
Tenth Ohio	.....	2	.....	.....	.....
South Carolina	12	.....	8	.....	1
Second Tennessee	12	.....	10	.....	.....
Fifth Tennessee	13	.....	176	.....	.....
Fourth Texas	.....	2	3	.....	.....
Fourth Virginia	10	6	5	.....	.....
Sixth Virginia	.....	7	6	.....	.....
West Virginia	.....	2	.....	.....	.....
Third Wisconsin	1	1	3	.....	.....
Total	299	157	211	.....	1

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST EIGHT YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
Stills seized	969	756	464	397	377	245	564	456
Officers and employés killed	3	1	4	1	.....	1	.....	.....
Officers and employés wounded	7	9	1	.....	1	.....	1	1

ORDNANCE STORES.

There are in the hands of collectors for the enforcement of the laws and the protection of public property the following described ordnance stores, for which they are responsible :

Name.	District.	Colt's revolvers.	Springfield rifles.	Springfield carbines.	Cartridge boxes.	Waist belts and plates.	Arm chests.
Whitfield Walker	Florida	.....	.....	4	.....	.....	.....
F. S. Shields	Louisiana	.....	.....	6	6	6	1
T. C. Crensbaw, jr.	Georgia	.....	.....	64	35	28	3
E. W. Booker	Alabama	.....	.....	10	.....	.....	.....
Clement Dowd	Sixth North Carolina.	.....	.....	3	.....	1	1
J. T. Hillsman	Fifth Tennessee	.....	3	2	.....	.....	.....
George M. Helms	Fourth Virginia	.....	.....	22	1	.....	.....
W. H. Yarborough	Fourth North Carolina.	.....	8	.....	8	11	1
T. S. Bronston	Eighth Kentucky	.....	.....	7	.....	.....	.....
Nathan Gregg	Second Tennessee	.....	.....	10	.....	.....	.....
D. F. Bradley	South Carolina	.....	.....	12	.....	.....	.....
J. T. McGraw	West Virginia	.....	.....	6	.....	.....	.....
George B. Clark, revenue agent.	North Carolina, South Carolina, and Virginia.	2	.....	2	2	2	.....
W. H. Chapman, revenue agent.	Georgia, Alabama, and Florida.	1	.....	.....	.....	1	.....
Total	.....	3	11	148	52	49	6

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNTS EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1887.

Name.	District.	Amount.
D. F. Bradley	South Carolina	$91.15
T. S. Bronston	Eighth Kentucky	180.00
T. C. Crenshaw, jr	Georgia	248.00
G. N. Davis	Fourth Michigan	16.95
C. Dowd	Sixth North Carolina	12.00
N. Gregg	Second Tennessee	228.00
George M. Helms	Fourth Virginia	20.00
Isban Hess	Fourteenth New York	3.73
J. T. Hillsman	Fifth Tennessee	118.00
J. T. McGraw	West Virginia	31.00
J. F. Robinson	Seventh Kentucky	108.00
T. H. Simms	Arkansas	298.40
Hunter Wood	Second Kentucky	34.85
Total		1,390.08

AMOUNTS EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1887.

Name.	Amount.	Name.	Amount.
A. H. Brooks	$6,719.70	Horace Kellogg	$1,441.19
E. M. Brown	1,943.83	John Lofland	1,405.12
G. W. Carr	1.00	F. D. Sewall	4.00
George B. Clark	5,621.15	William Somerville	2,186.71
W. H. Chapman	1,933.98	John Webb, jr	688.45
H. P. Dunlap	1.75		
J. H. Hale	196.59	Total	22,143.47

RECAPITULATION.

Amount expended by collectors	$1,390.08
Amount expended by revenue agents	22,143.47
Amount expended for rewards under Circular 99	1,413.59
Amount expended for rewards under Circular March 10, 1875	50.00
Amount expended for miscellaneous purposes	1.06
Total expended	24,998.20

AMOUNTS EXPENDED FROM APPROPRIATIONS NOT HERETOFORE REPORTED.

Name.	District.	Amount.	Fiscal year.
E. W. Booker	Alabama	$20.00	1886
D. F. Bradley	South Carolina	28.00	1886
T. S. Bronston	Eighth Kentucky	82.00	1886
T. C. Crenshaw, jr	Georgia	133.90	1886
J. T. Hillsman	Fifth Tennessee	22.00	1886
Samuel Klotz	Fifth New Jersey	9.00	1886
George M. Helms	Fourth Virginia	66.00	1886
J. T. McGraw	West Virginia	18.00	1886
F. S. Shields	Louisiana	8.00	1886
John Lofland, revenue agent		1.50	1886
Rewards under Circular 99		390.83	1886
Miscellaneous		1.57	1886
Total		780.80	.....

The accounts for expenditures under this appropriation are rendered monthly with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's Office.

OFFERS IN COMPROMISE.

The following statement shows the number of internal revenue cases compromised under section 3229 Revised Statutes, for the fiscal year ended June 30, 1887, with amount of tax, assessable penalty, and specific penalty accepted.

Month.	Compromise cases.		Amount of tax received.	Amount of assessable penalty received.	Amount of specific penalty received.	Total.
	Received.	Accepted.				
1886.						
July	58	39	$676.00	.....	$1,945.48	$2,621.48
August	46	38	9,736.31	$1,075.80	5,555.35	16,367.46
September	48	49	4,297.47	16.66	2,308.80	6,622.93
October	67	9	18.75	9.38	620.62	648.75
November	61	67	334.80	.....	1,177.70	1,512.50
December	54	77	2,955.48	151.00	2,021.51	5,127.99
1887.						
January	50	57	4,286.95	25.19	5,606.11	9,918.25
February	40	41	4,535.54	28.28	2,254.40	6,818.22
March	41	48	1,685.82	54.81	2,032.75	3,773.38
April	46	41	2,373.20	.....	2,855.50	5,228.70
May	41	42	4,956.78	190.71	5,678.28	10,825.77
June	59	44	656.23	41.67	3,161.00	3,858.90
Total	611	552	36,513.33	1,593.50	35,217.50	73,324.33

RECAPITULATION.

Amount of tax	$36,513.33
Assessable penalty	1,593.50
Specific penalty	35,217.50
Total	73,324.33

STATEMENT OF CASES COMPROMISED UNDER SECTION 3229, REVISED STATUTES, FOR THE QUARTER ENDING SEPTEMBER 30, 1887.

Months.	Compromise cases.		Amount of tax received.	Amount of assessable penalty received.	Amount of specific penalty received.	Total.
	Received.	Accepted.				
1887.						
July	51	36	$1,983.12	$35.43	$19,440.24	$21,458.79
August	36	54	645.93	29.17	994.10	1,669.20
September	47	6	2.08	1.04	786.43	789.55
Total	134	96	2,631.13	65.64	21,220.77	23,917.54

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1887, were as follows:

Articles.	Quantities.	Values.
Distilled spirits ..... gallons	96,772	$40,871.70
Tobacco ..... pounds	50,874	5,744.14
Cigars ..... number	220,487	3,347.08
Miscellaneous property	.....	123,537.08
Total	.....	173,500.00

STATEMENT SHOWING THE SEIZURES OF PROPERTY IN THE UNITED STATES FOR VIOLATION OF INTERNAL-REVENUE LAWS DURING THE FIRST QUARTER OF THE FISCAL YEAR BEGINNING JULY 1, 1887.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	*Values.*	*Number.*	*Values.*	*Pounds.*	*Values.*	*Values.*
Alabama	.....	.....	.....	.....	142	$34.00	$215.00
California	231	$231.00	.....	.....	.....	.....	20.00
Connecticut	243	306.23	.....	.....	.....	.....	1,161.45
Georgia	155	192.00	.....	.....	.....	.....	3,884.00
Illinois	69,669	17,417.22	.....	.....	.....	.....	13,259.65
Indiana	107	130.00	.....	.....	.....	.....	4.00
Kentucky	.....	.....	.....	.....	.....	.....	500.00
Maryland	21	42.00	.....	.....	.....	.....	.....
Massachusetts	.....	.....	.....	.....	.....	.....	14.00
Michigan	180	45.00	.....	.....	.....	.....	.....
Missouri	.....	.....	6,000	$5.95	.....	.....	2,751.50
North Carolina	1,042	783.00	.....	.....	.....	.....	.....
New Jersey	40	40.00	.....	.....	.....	.....	.....
New York	.....	.....	225	4.00	.....	.....	.....
Nebraska	.....	.....	.....	.....	.....	.....	5.00
Ohio	335	411.25	.....	.....	.....	.....	.....
Pennsylvania	.....	.....	7,250	100.00	.....	.....	21,257.50
South Carolina	173	177.40	.....	.....	.....	.....	131.00
Tennessee	.....	.....	.....	.....	.....	.....	719.00
Texas	.....	.....	700	12.50	.....	.....	.....
Virginia	64	21.40	.....	.....	36	3.60	34.00
Total	72,260	19,796.50	14,175	122.45	178	37.60	43,956.10

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1886–'87 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions.	Number of criminal actions.	Number of civil actions *in personam.*	Number of actions *in rem.*	Total.
Pending July 1, 1886	2,103	287	46	2,436
Commenced during fiscal year 1886–'87	6,165	304	27	6,496
Total	8,268	591	73	8,932
Decided in favor of United States:				
Judgments and costs paid	799	38	7	844
Judgments and costs not paid	2,383	156	4	2,543
Total	3,182	194	11	3,387
Settled by compromise	179	20	20	219
Decided against the United States	812	8	4	824
Dismissed, abandoned, consolidated, etc	1,043	36	1	1,080
Total suits disposed of	5,216	258	36	5,510
Pending July 1, 1887	3,052	333	37	3,422
Wherein sentence is suspended	790	.....	.....	790

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	$212,387.62	.....	$183,277.64	$395,665.26
Amount of judgments recovered and costs taxed in civil actions *in personam.*	.....	$463,927.02	8,713.16	472,640.18
Amount of judgments recovered and costs taxed in actions *in rem*	.....	7,328.62	474.10	7,802.72
Amount paid to collectors in criminal actions	54,983.74	.....	29,306.41	84,290.15
Amount paid to collectors in civil suits *in personam*	.....	79,589.58	1,663.74	81,253.32
Amount paid to collectors in actions *in rem*	.....	22,434.13	2,435.48	24,869.61

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1889, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported	$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	1,950,000
For paper for internal-revenue stamps	60,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
For salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue	265,280
Total	4,125,280

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1888, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
$25,000 or less	$2,000	$375,001 to $425,000	$3,375
25,001 to $37,500	2,125	425,001 to 475,000	3,500
37,501 to 50,000	2,250	475,001 to 550,000	3,625
50,001 to 75,000	2,375	550,001 to 625,000	3,750
75,001 to 100,000	2,500	625,001 to 700,000	3,875
100,001 to 125,000	2,625	700,001 to 775,000	4,000
125,001 to 175,000	2,750	775,001 to 850,000	4,125
175,001 to 225,000	2,875	850,001 to 925,000	4,250
225,001 to 275,000	3,000	925,001 to 1,000,000	4,375
275,001 to 325,000	3,125	1,000,001 and upwards	4,500
325,001 to 375,000	3,250		

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1887, in the various districts throughout the United States, as reorganized under the Executive order of June 25, 1883, as modified, was 85 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
30	$4,500	5	$3,625	8	$2,750
1	4,375	3	3,500	2	2,625
3	4,250	1	3,375	3	2,500
2	4,125	3	3,250	1	2,375
2	4,000	2	3,125	1	2,250
2	3,875	8	3,000	1	2,125
1	3,750	6	2,875		

There were also employed 950 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	126	$1,100	1	$450
11	1,900	2	1,050	1	425
33	1,800	1	1,025	9	400
1	1,750	130	1,000	2	360
10	1,700	4	950	29	300
31	1,600	64	900	3	250
2	1,550	4	850	2	240
49	1,500	23	800	12	200
7	1,450	1	750	5	150
127	1,400	16	700	3	120
1	1,350	15	600	2	100
35	1,300	10	500	2	75
3	1,250	2	480	1	60
148	1,200				

Also 184 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	9	$1,150	1	$720
2	1,600	10	1,100	9	700
3	1,500	28	1,000	2	650
9	1,400	32	900	13	600
5	1,300	18	800	1	500
1	1,250	5	750	2	300
33	1,200				

Also 35 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
5	$600	3	$360	1	$120
4	500	8	300	5	100
1	480	1	250	1	75
1	450	3	200	1	60
1	400				

STORE-KEEPERS, GAUGERS, ETC.

There are also employed 625 gaugers, who receive fees not to exceed $5 per diem; 555 store-keepers, and 757 store-keepers and gaugers, whose pay does not exceed $4 per diem, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

The pay of store-keepers and store-keepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at $2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for store-keepers and gaugers, and store-keepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, $3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, $3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, $4 per day.

CONDITION OF THE OFFICE.

At the close of the year ended June 30, 1887, 198 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $250,702.74.

During the year ended June 30, 1886, 195 persons were employed, and the aggregate payments on account of their salaries was $248,810.05.

The slight increase in the number employed the past year as compared with the year ended June 30, 1886, was rendered necessary to carry out the provisions of the act of August 2, 1886, taxing oleomargarine. At the close of the year ended June 30, 1885, the number of persons so employed was 220, and the aggregate amount paid for salaries during that year was $284,591.65. During the year ended June 30, 1884, there were 241 persons employed, and the aggregate payments on account of their salaries was $296,421.48.

Notwithstanding this reduction in the force of over 40 persons during the last three years, the work of the office is in good shape. For this condition of affairs I am indebted to the officers, clerks, and other employés of this Bureau, who have generally performed their duties in a most acceptable manner.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1887, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed		563
Solicitor's opinions prepared		563
Offers in compromise acted upon		611
Reward claims acted upon		43
Reports of suits and prosecutions		6,496
Accounts of United States attorneys for services in internal-revenue cases received and acted upon		13
Reports of seizures on Form 117, recorded		1,241
Reports of sales of forfeited personal property received and examined		142
Reports on Form 128 recorded		24
Other reports received and examined		3,122
Quit-claim deeds of real property sold, prepared		10
Amount received from sales of real property	$1,273.00	
Claims for surplus proceeds of lands sold for direct taxes examined and disposed of		9
Amount of surplus proceeds paid to original owners	$712.47	
Claims for return of purchase money examined and disposed of		4
Claims for return of direct-tax penalty and interest, alleged to have been illegally collected, examined and disposed of		23
Amount of penalty and interest refunded	$409.70	
Claims for abatement of taxes disposed of		3,387
Orders for abatement of taxes issued		625
Amount of abatement claims allowed (uncollectible)	$615,205.67	
Amount of abatement claims allowed (erroneous assessment)	$89,095.99	
Amount of abatement claims rejected (uncollectible)	$141,318.97	
Amount of abatement claims rejected (erroneous assessment)	$60,009.33	
Claims for refunding of taxes disposed of		347
Amount of refunding claims allowed	$80,505.38	
Amount of refunding claims rejected	$18,905.65	
Claim for rebate disposed of		1
Amount of rebate claim disposed of	$18.08	
Letters written		9,695

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	243,680
Returns and reports relating to fermented liquors examined and disposed of	26,979

Computations made of capacities of distilleries and of distillers' monthly liabilities	17,858
Cases of liability to assessment for deficiency, excess, and errors in gauging, found and reported	2,310
Aggregate amount reported for assessment	$91,628.38
Locks examined and issued	2,120
Hydrometer sets, cups, stems, and thermometers tested and issued	2,513
Gauging-rods examined and issued	101
Wantage-rods examined and issued	119
Letters written	17,908

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	22,817
Accounts of tobacco manufacturers audited	1,329
Statements and notices of apparent deficiencies in accounts sent to collectors for service on manufacturers	5,052
Explanations of deficiencies examined and acted upon	1,932
Claims for abatement and refunding of taxes examined and opinions thereon furnished to solicitor	106
Letters written	944

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing, and counted	31,958,800
Collectors' orders and requisitions filled	4,183
Packages of stamps mailed	36,726
Brewers' permits issued	112,400
Books of stamps and coupons returned by collectors received and counted	60,374
Stamps and coupons returned by collectors received and counted	55,113,272
Stubs of stamps examined	14,255,170
Books of stamps and coupons referred to Fifth Auditor	34,443
Claims for redemption of stamps received and examined	662
Claims for redemption of stamps allowed and referred to Fifth Auditor	479
Claims for redemption of stamps rejected	56
Applications for restamping received and disposed of	80
Applications for issue of special-tax stamps in lieu of others destroyed received and disposed of	835
Stamps canceled and returned redeemed	11,363
Claims on Forms 66 and 66 A received and examined	1,349
Claims on Forms 66 and 66 A allowed and referred to Fifth Auditor	1,345
Stubs of tax-paid spirit and special-tax stamps examined on claims 66 and 66 A	175,628
Reports examined and disposed of	27,738
Statements of accounts made	350
Names of persons copied from stubs of special-tax stamps as appearing liable to assessment	30,911
Names of persons copied from stubs of special-tax stamps and reported for assessment	20,001
Packages received by express recorded and distributed	236
Packages received by registered mail recorded and distributed	5,312
Acknowledgments of stamps received, prepared, and forwarded	2,920
Letters received	4,855
Letters written	4,645
Value of stamps received from Bureau of Engraving and Printing	$139,454,852.00
Value of stamps issued to collectors	$134,413,582.80
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers by stamp agent at New York	$163,671.16
Value of stamps destroyed	$2,213,507.34
Value of stamps and coupons forwarded to Fifth Auditor as vouchers in collectors' accounts	$11,990,455.45
Value of claims for redemption of stamps allowed	$19,109.54
Value of claims, Forms 66 and 66 A certified to Fifth Auditor for allowance	$5,467,309.35
Value of check and proprietary stamps destroyed, redemption allowed	$2.88
Value of check and proprietary stamps canceled and returned redeemed	$215.75

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of		17,470
Reports relating to bonded accounts examined and disposed of		344,590
Reports relating to exportations examined and disposed of		44,660
Reports relating to oleomargarine examined and disposed of		1,496
Claims for drawback disposed of		900
Letters written		4 669

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of		3,304
Monthly reports examined and disposed of		28,837
Quarterly reports examined and disposed of		410
Miscellaneous accounts examined and disposed of		559
Final accounts of collectors referred for settlement		72
Certificates of deposit for internal-revenue collections recorded		29,674
Amounting to	$118,741,710.89	
Certificates of special deposits to credit of the Secretary of the Treasury recorded		745
Amounting to	$88,513.93	
Drafts mailed to collectors for gaugers' fees and expenses		6,824
Amounting to	$703,611.69	
Drafts mailed to depositaries for transfer of special deposits		369
Amounting to	$150,687.42	
Drafts mailed to collectors for compromise offers returned		65
Amounting to	$8,861.89	
Drafts mailed to collectors for expenses of office		1,030
Collectors' monthly reports of taxes, etc., consolidated into yearly statements		459
Consolidated statements of monthly reports of taxes, etc., recorded		85
Letters written		2,186

DIVISION OF REVENUE AGENTS.

Reports of revenue agents received and disposed of	2,260
Reports of collectors relative to illicit spirits received and disposed of	79
Accounts of revenue agents examined	485
Miscellaneous expense accounts examined	106
Sales by dealers in leaf-tobacco abstracted and referred to collectors	115,388
Sales by dealers in oleomargarine abstracted and referred to collectors	55,630
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	66
Reports of examining officers on condition of collectors' offices examined and recorded	211
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	981
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	134
Letters written	1,400

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	25
Orders of retention of collectors under consolidation of collection districts recorded, collectors notified, and blank bonds prepared	26
Bonds of collectors and disbursing agents recorded	105
Commissions of gaugers, store-keepers, and store-keepers and gaugers recorded, appointees notified, and blank bonds prepared	733
Bonds of gaugers, store-keepers, etc., examined and recorded	758
Transfers of gaugers, store-keepers, etc., under consolidation of collection districts, made and recorded	478
Statements of organization of collectors' offices and districts, Form 204, recorded	90
Reports of examining officers on condition of collectors' offices received and acted on	211
Letters received for the entire Bureau registered and distributed to divisions	39,196
Letters briefed and filed	20,082
Press-copies of letters briefed, registered, and arranged for reference	39,428
Pages of letter paper covered by press-copies	58,000

Pages of press-copy letters copied in record books, indexed, and compared (covering 4,171 pages in record books)	8,000
Pages of press-copy letters bound in volumes (not recorded), paged, and indexed	50,000
Pages of letter and cap paper copied and compared	12,617
Letters briefed and registered	2,928
Press-copy letters compared and paged in registers	61,866
Blank forms prepared and issued	8,294,376
Blank books prepared and issued	12,527
Letters written	11,921

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1889, the sum of $265,280 as salaries for the following officers, clerks and employés in this Bureau:

One Commissioner, at	$6,000
One Deputy Commissioner, at	3,200
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500
Six heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-four clerks, at	1,800
Twenty-four clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Thirteen clerks, at	1,000
Forty clerks, at	900
Two messengers, at	840
Sixteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 204 persons.

The chemist and microscopist were authorized by the act of August 2, 1886, taxing oleomargarine, and the additional head of division and the two assistant messengers asked for are rendered necessary to carry out the provisions of that act; and these officers embrace all the additional force connected with this Bureau that will be needed to enforce this additional tax.

I also recommend the appropriation of the sum of $2,500 as salaries for one stamp agent at $1,600, and one counter at $900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

STATEMENT SHOWING NUMBER, KIND, AND VALUE OF INTERNAL REVENUE STAMPS ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Class of stamps.	Number.	Value.
Tax-paid	1,482,750	$67,049,775.00
Exportation, spirits	29,600	2,960.00
Other than tax-paid	3,766,900	.....
Tobacco and snuff	315,795,873	20,321,264.30
Tin-foil wrappers for tobacco issued by stamp agent at New York	32,555,892	163,671.16
Exportation, tobacco	88,000	.....
Cigar and cigarette	200,003,353	12,141,795.15
Exportation, cigars	3,600	.....
Special-tax	895,590	10,818,414.00
Fermented liquors	71,392,160	23,218,730.00
Brewers' permits	112,400	.....
Documentary	6	4.35
Oleomargarine	1,075,000	860,700.00
Exportation, oleomargarine	53,600	.....
Total	627,254,724	134,577,253 96

REDEMPTION OF CHECK STAMPS.

There have been received for redemption from July 1, 1886, to June 30, 1887, twenty claims for check and proprietary stamps, amounting to $189.87, and the time for the redemption of such stamps having expired June 30, 1886, the same were rejected and returned.

At the close of the last fiscal year there were remaining 79 packages of check and proprietary stamps undisposed of. One package has since been disposed of, leaving on hand 78 packages at the date of this report, and those remaining on hand are chiefly those for which no clue to their ownership can be obtained.

MANUFACTURE OF STAMP PAPER.

After due advertisement for proposals to furnish paper for the present fiscal year to be used in printing United States internal-revenue stamps, three bids were presented. The bids were opened August 18, 1887, and after due consideration of the same, and a just and fair test of the various samples presented with the bids, the contract for supplying such paper was awarded on the 9th day of September to the Fairchild Paper Company, of Boston, Mass., at the rate of $7\frac{2}{10}$ cents per pound, including all expenses for the transportation and delivery at the Treasury Department.

Under the contract for the previous fiscal year the price paid was $7\frac{6}{10}$ cents per pound.

The advertisement for proposals stated the quantity of paper likely to be required for the present fiscal year would be about 500,000 pounds. It is now apparent, from the regular annual increase of the demands for the several classes of stamps, the amount of paper required will be at least 550,000 pounds.

Under the terms of the contract the manufacture of the paper should have commenced within ten days after its execution, but owing to the old dandy-rolls now owned by the Government being seriously out of repair and unfit for use for water-marking the paper, the work was not commenced until the 26th day of September.

No appropriation having been made by Congress last year for the employment of a force of counters to count and examine the paper as manufactured at the mill before its shipment to the Department, it was necessary to keep the mill in operation for nine and a half months, and the continuous services of the superintendent and force of watchmen at the mill were required. The year previous, when the paper was counted at the mill by a force of counters, the work of manufacturing the paper was completed in less than four months, being first examined and counted at the mill, and then shipped to the Department.

PRODUCTION OF STAMPS.

During the past fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on tin-foil wrappers, which have been printed by John J. Crooke, of New York, under contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractor receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and reimbursing to the Government the salaries of one United States stamp agent and one counter, amounting to $2,500 per annum.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $30,108,067.13. This amount includes internal revenue taxes paid by stamps on imported manufactured tobacco, snuff, cigars, and cigarettes.

The increase of collections for the last fiscal year over those for the previous fiscal year was from—

Manufactured tobacco and snuff	$1,192,582.50
Cigars and cigarettes	968,822.33
Special taxes	39,299.77
Total increase of collections	2,200,704.60

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed during the previous fiscal year was :

	Pounds.
Manufactured tobacco	14,511,550
Snuff	395,731
Total	14,907,281

	Number.
Cigars	277,406,955
Cigarettes	273,543,850
Total	550,950,805

The export account shows an increase in manufactured tobacco of 691,459 pounds, in the number of cigars exported of 467,580, and in the number of cigarettes exported of 5,624,120.

The number of cigars imported during the fiscal year ended June 30, 1887, was 81,126,000. The value of the manufactured tobacco imported was $95,110.57.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1887, from each particular source of the tobacco tax, as compared with those for the previous fiscal year :

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, tax 8 cents per pound	$15,995,019.46
Snuff, tax 8 cents per pound	524,942.26
Total for year ended June 30, 1887	16,519,961.72
Total for year ended June 30, 1886	15,327,379.22
Increase in collections	1,192,582.50

The increase of collections from chewing and smoking tobacco was $1,160,924.04, and from snuff $31,658.46.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots, at $3 per 1,000	$11,364,916.33
Cigarettes, at 50 cents per 1,000	792,247.20
Cigarettes, at $3 per 1,000	32.40
Total for year ended June 30, 1887	12,157,195.93
Total for year ended June 30, 1886	11,188,373.60
Increase in collections from cigars and cigarettes	968,822.33

Of this increase, $832,112.28 was on cigars and cheroots, and $136,-710.05 was on cigarettes.

OTHER COLLECTIONS.

Manufacturers of cigars, special tax, $6 per annum	$113,340.00
Increase special taxes, manufacturers of cigars	4,644.55
Manufacturers of tobacco and snuff, special tax	5,563.75
Decrease special taxes, manufacturers of tobacco	12.10
Dealers in manufactured tobacco, special tax	1,245,412.65
Increase of special taxes, dealers in manufactured tobacco	36,883.48
Peddlers of tobacco, special tax	14.701.94
Decrease of special taxes, peddlers of tobacco	231.67
Leaf dealers' special taxes	51,891.14
Decrease in leaf dealers' special taxes	1,984.49

PRODUCTION OF TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1887, computed from the receipts of stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export, including importations, was:

TOBACCO AND SNUFF.

	Pounds.
Tobacco taxed at 8 cents per pound	199,937,743
Snuff taxed at 8 cents per pound	6,561,778
Total of tobacco and snuff for consumption	206,499,521
Increase over last fiscal year	14,907,281
Tobacco and snuff exported	13,728,933
Total production for fiscal year 1887	220,228,454
Total production for fiscal year 1886	204,629,714
Total increase over fiscal year 1886	15,598,740

CIGARS AND CIGARETTES.

	Number.
Cigars taxed	3,788,305,443
Cigarettes taxed	1,584,505,200
Total	5,372,810,643
Increase of taxed cigars and cigarettes	550,950,805
Cigars exported	1,895,050
Cigarettes exported	139,935,300
Total product for fiscal year 1887	5,514,640,993
Total product for fiscal year 1886	4,957,598,488
Increase	557,042,505

SPECIAL-TAX PAYERS.

Manufacturers of tobacco, including snuff	927
Manufacturers of cigars and cigarettes	18,890
Peddlers of tobacco	1,650
Dealers in leaf-tobacco	4,836
Dealers in manufactured tobacco	518,922
Total number of special-tax payers	545,225
Special-tax payers previous fiscal year	529,353
Increase during last fiscal year	15,872

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantities of different kinds of material used, and the quantity and kind of products manufactured. These tables are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1886, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

STATEMENT SHOWING THE NUMBER OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR 1886, AND THE QUANTITY OF TOBACCO USED THEREIN.

States.	Districts.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
		Number.	*Pounds.*	*Number.*	*Number.*
Alabama	1	33	98,426	4,157,125	17,700
Arkansas	1	22	68,712	2,251,595	.....
California	2	383	2,822,722	127,402,392	4,067,200
Colorado	1	100	159,532	7,978,028	.....
Connecticut	1	311	790,133	33,982,813	4,500
Delaware	1	37	80,138	3,900,575	.....
Florida	1	194	1,869,924	92,587,875	965,460
Georgia	1	39	46,710	2,064,475	.....
Illinois	6	1,454	3,951,147	180,936,459	1,819,700
Indiana	3	495	964,482	42,701,509	.....
Iowa	3	305	891,472	42,303,575	.....
Kansas	1	203	413,542	17,873,382	.....
Kentucky	5	273	659,126	29,567,185	.....
Louisiana	1	139	884,445	43,595,708	11,909,559
Maine	1	60	112,466	4,523,231	.....
Maryland	1	815	2,421,729	97,459,919	118,817,648
Massachusetts	2	585	2,255,327	97,251,600	.....
Michigan	2	670	2,044,278	87,435,857	3,080,000
Minnesota	1	218	667,616	30,847,350	.....
Mississippi	1	3	6,496	323,325	.....
Missouri	3	721	1,326,989	59,511,240	.....
Montana	1	13	18,100	797,700	.....
Nebraska	1	189	339,254	18,218,895	.....
Nevada	1	3	7,747	381,400	.....
New Hampshire	1	41	72,520	3,247,565	192,500
New Jersey	3	868	1,518,099	66,946,451	19,578
New Mexico	1	2	1,269	52,400	.....
New York	7	5,155	27,651,979	1,085,875,203	928,972,431
North Carolina	3	26	1,027,209	2,136,930	262,165,930
Ohio	5	1,691	5,893,175	277,136,001	1,403,300
Oregon	1	29	29,156	1,213,730	.....
Pennsylvania	6	4,887	18,590,009	847,983,372	438,780
Rhode Island	1	76	231,031	10,170,265	.....
South Carolina	1	21	25,535	1,053,950	.....
Tennessee	2	36	79,731	3,483,950	.....
Texas	3	53	103,141	4,568,510	53,400
Vermont	1	24	83,923	3,453,322	.....
Virginia	3	168	1,264,520	24,778,395	273,344,710
West Virginia	1	115	784,035	41,719,470	.....
Wisconsin	4	596	1,357,598	60,141,530	.....
Total	85	21,053	81,633,443	3,462,014,287	1,607,272,396

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, THE AGGREGATE QUANTITY OF LEAF-TOBACCO AND OTHER MATERIAL USED, AND THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1886, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Factories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arkansas	8	85,392	73	.....	4,113	10,628	1,013	1,803	103,022
California	5	42,246	15,175	125	.....	700	.....	3,263	61,509
Colorado	1	.....	3,694	.....	.....	.....	.....	.....	3,694
Connecticut	1	.....	.....	309	.....	.....	.....	.....	309
Delaware	2	2,193,925	.....	148,986	36	320	.....	322,125	2,665,392
Georgia	12	352,775	25	850	10,593	18,392	3,565	2,513	388,713
Illinois	31	6,167,316	446,071	344,092	355,108	886,827	430,753	702,478	9,332,645
Indiana	15	49,288	11,471	.....	1,156	1,161	333	.....	63,409
Iowa	4	279,599	2,547	68,206	2,714	6,924	19,162	.....	379,152
Kansas	1	19,889	311	.....	164	250	124	12,277	33,015
Kentucky	86	13,772,761	31,240	.....	2,219,594	2,444,641	907,775	195,924	19,571,935
Louisiana	41	2,430,874	4,922	.....	28,648	7,930	18,697	38,435	2,529,506
Maryland	11	6,090,348	416,788	560,734	170,880	278,589	234,444	756,913	8,508,696
Massachusetts	8	567,148	19,030	4,891	53,086	53,221	15,869	85,616	798,861
Michigan	8	6,510,481	853,069	374,105	644,399	836,530	495,697	528,900	10,243,181
Minnesota	3	7,548	34,721	5,845	350	.....	457	.....	48,921
Missouri	74	28,356,626	1,449,369	849,349	6,433,833	4,129,781	917,991	538,088	42,675,037
New Jersey	12	25,337,657	471,845	387,015	4,239,879	3,930,931	1,981,994	2,964,974	39,313,855
New York	99	13,132,149	2,920,090	151,257	867,218	917,057	1,028,468	907,052	19,923,291
North Carolina	211	23,071,991	202,933	42,339	785,527	396,251	361,099	1,684,228	26,544,368
Ohio	40	10,911,250	140,267	459,309	2,157,625	1,921,786	649,977	507,944	16,748,158
Pennsylvania	37	3,486,916	96,131	108,596	23,124	39,632	102,257	203,220	4,059,876
South Carolina	1	59,666	.....	.....	2,320	.....	.....	.....	61,986
Tennessee	42	1,659,920	8,328	28,327	74,891	50,659	2,793	28,269	1,853,187
Texas	2	5,057	.....	.....	.....	.....	.....	.....	5,057
Virginia	197	45,707,838	422,632	8,774	2,277,532	2,327,391	1,941,319	1,538,649	54,224,135
West Virginia	12	183,837	798,075	.....	14,336	20,054	1,803	.....	1,018,105
Wisconsin	7	4,384,320	41,178	819,770	76,566	207,609	119,169	228,004	5,876,616
Total	971	194,866,817	8,389,985	4,362,879	20,443,692	18,487,264	9,234,329	11,250,575	267,035,541

STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, ETC.—Continued.

States.	Tobacco, manufactured.										
	Tobacco and snuff produced.					Tobacco on hand January 1, 1886.	Total tobacco.	Unsold January 1, 1887.	Exported.	Sold.	Value of stamps used.
	Plug.	Fine-cut chewing.	Smoking.	Snuff.	Total.						
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Value.*
Arkansas	70,484	.....	3,170	812	74,466	35,755	110,221	34,453	2,986	72,782	$5,822.56
California	.....	.....	49,402	5,791	55,193	43,426	98,619	31,558	5,956	61,105	4,888.40
Colorado	.....	.....	3,357	.....	3,357	.....	3,357	122	.....	3,235	258.80
Connecticut	.....	.....	309	.....	309	.....	309	.....	.....	309	24.76
Delaware	2,269	.....	.....	2,284,132	2,286,401	87,313	2,373,714	129,013	.....	2,244,701	179,576.08
Georgia	286,999	.....	7,862	31	294,892	45,502	340,394	131,807	4,829	203,758	16,300.64
Illinois	1,580,967	1,571,290	4,862,118	79,214	8,093,589	289,422	8,383,011	359,929	304,805	7,718,277	617,462.16
Indiana	6,284	.....	21,679	23,422	51,385	30,184	81,569	38,646	1,182	41,741	3,339.28
Iowa	.....	27,220	321,711	690	349,621	17,081	366,702	12,991	.....	353,711	28,296.88
Kansas	9,439	.....	6,577	.....	16,016	20,853	36,869	14,656	.....	22,213	1,777.04
Kentucky	13,370,977	785,547	869,277	153,755	15,179,556	1,021,118	16,200,674	2,081,343	31,225	14,088,106	1,127,048.48
Louisiana	.....	803,695	995,149	114,701	1,913,545	429,162	2,342,707	383,586	114,593	1,844,528	147,562.24
Maryland	.....	445,120	6,301,131	399,687	7,145,938	266,294	7,412,232	227,519	838,505	6,346,208	507,696.64
Massachusetts	477,417	150	19,455	51,263	548,285	835	549,120	371	46,765	501,984	40,158.72
Michigan	989,818	822,865	5,838,746	.....	9,651,429	17,566	9,668,995	13,187	972	9,654,836	772,386.88
Minnesota	.....	.....	41,435	1,960	43,395	5,978	49,373	3,885	919	44,569	3,565.52
Missouri	29,504,333	231,546	4,514,969	256,158	34,507,006	2,977,971	37,484,977	2,428,620	26,042	35,030,315	2,802,425.20
New Jersey	17,700,225	5,106,457	4,879,076	2,476,365	30,162,123	68,546	30,230,669	53,840	211,288	29,965,541	2,397,243.28
New York	3,790,148	3,293,138	9,564,538	227,874	16,875,698	135,829	17,011,527	134,267	2,949,432	13,927,828	1,114,226.24
North Carolina	13,778,426	34,125	4,694,823	42,699	18,550,073	5,631,130	24,181,203	8,839,603	254,964	15,086,636	1,206,930.88
Ohio	10,131,064	1,042,087	2,620,827	29,131	13,823,109	608,218	14,431,327	271,720	3,715	14,155,892	1,132,471.36
Pennsylvania	2,234	88,534	3,017,846	152,638	3,261,252	100,562	3,361,814	105,642	5,690	3,250,482	260,038.56
South Carolina	47,463	.....	.....	.....	47,463	31,644	79,107	48,340	.....	30,767	2,461.36
Tennessee	1,185,642	539	62,932	131,549	1,380,662	683,836	2,064,498	977,650	2,408	1,084,440	86,755.20
Texas	.....	.....	5,507	.....	5,507	2,165	7,672	.....	450	7,222	577.86
Virginia	38,238,063	.....	903,353	112,019	39,253,435	11,637,496	50,890,931	12,965,608	9,121,774	28,803,549	2,304,283.92
West Virginia	66,976	.....	877,312	.....	944,288	59,702	1,003,990	173,041	4,235	826,714	66,137.12
Wisconsin	2,745	745,715	4,694,421	3,300	5,446,181	70,186	5,516,367	52,500	8,736	5,455,131	436,410.48
Total	131,241,973	16,998,028	55,176,982	6,547,191	209,964,174	24,317,774	234,281,948	29,513,997	13,941,471	190,826,526	15,266,126.40

DIRECT TAX.

CLAIMS.

Various claims against the United States, most of them of small amounts, are constantly arising under the acts relating to the direct tax.

Under the act of May 9, 1872, as amended by the act of June 8, 1872, claims are presented by purchasers at direct-tax sales, their heirs or assigns who have been evicted, or lost title to lands purchased by judgment of a United States court.

Under section 36 of the act of August 5, 1861, as construed by the United States Supreme Court, in the cases of United States *vs.* Taylor (104 U. S. Rep., 216; 28 Int. Rev. Rec., 288), and United States *vs.* Lawton (110 U. S. Reps. 146; 30 Int. Rev. Rec., 47), claims are presented by the original owners, or their legal representatives, for the surplus proceeds of sales of land, for the payment of which claims the sum of $190,000, or so much thereof as might be necessary, was appropriated by the act of March 3, 1883.

Secretary Folger said in regard to these claims:

> The facts in different cases are so variant, and the interests of original owners, or their heirs-at-law, or their legal representatives, and tax sale purchasers, are so entangled or so hostile as that it is needful that all the facts in each case be presented for a correct decision of that case.
>
> And so, without any precedent rule, there must be a full presentation of the facts in each case, and to those facts, when presented, will be applied some rule of law or equity, which will be the true one, between the parties and the Government.

These claims have given rise to considerable litigation in the Court of Claims, and some of the leading cases decided in that court are as follows:

Chaplin's Case (19 Ct. Cls., 424; 30 Int. Rev. Rec., 119) decides who are "legal representatives," and that the surplus is personalty.

Chisholm's Case (19 Ct. Cls., 435; 30 Int. Rev. Rec., 135): Surplus belonging to wife being a chose in action, accrued to the husband.

White's Case (19 Ct. Cls., 436): Executor not required to prove the loyalty of his testator.

Kidder's Case (19 Ct. Cls., 561): Question as to whether the executor or the trustee under the will is the proper party to receive the surplus of an unsettled estate.

Fripp's Case (19 Ct. Cls. Reps., 667; 30 Int. Rev. Rec., 242): When the land was sold the executor was in possession. *Held*, that he could not maintain an action for the surplus; he was but the custodian. The heir was the owner.

Cuthbert's Case (20 Ct. Cls., 172; 31 Int. Rev. Rec., 175): Life tenant cannot maintain an action for the surplus. Every party who had an estate in the land has an interest in the surplus and is a necessary part in an action to recover it.

Elliott's Case (20 Ct. Cls., 328; 31 Int. Rev. Rec., 174): Legatees whose legacy is unpaid and is a lien upon the land sold may maintain an action for the surplus.

Rhett's Case (20 Ct. Cls., 338; 31 Int. Rev. Rec., 176): When land has been redeemed owner is not entitled to the surplus. It is not the intent of the statute to give the owner both the land and its representative the surplus.

Graham's Case (21 Ct. Cls., 47): The controversy in this case was one of fact going to the question of title.

Rodgers's Case (21 Ct. Cls., 130; 32 Int. Rev. Rec., 57): Party in possession under a "title bond." The term "owner" in the direct-tax act intended to include every kind of estate of equity which should itself entitle a person to the whole or a portion of the surplus. A mortgagor in default to his vendor for a larger amount than the surplus in the Treasury, and who before he brought suit had been ousted from possession under the decree of a court, is not the owner nor entitled to the surplus.

Wilson's Case (21 Ct. Cls., 135): In a suit for a surplus it is sufficient evidence of ownership that the claimant was in possession under color of title. Where possession can not be shown he must show either a complete title or that the property was assessed to him, and that he paid taxes for a period covered by the State statute of limitations.

Paynter's Case (21 Ct. Cls., 221): It can not be inferred that the possession of the former owner after sale was forcible nor that a conveyance to a third person was adverse to the purchaser. The Government did not warrant the title to lands sold under the direct-tax acts, and with the sale ceased to have an interest in the land.

Cooper's Case (21 Ct. Cls., 510): Decided against the United States. No opinion. The case was taken to the Supreme Court and the judgment of the Court of Claims was affirmed (120 U. S., 124; 33 Int. Rev. Rec., 62).

Under section 4, act of February 25, 1867, merged or re-enacted in Sec. 3689, R. S., claims are presented for refund of tax, penalty, and interest alleged to have been illegally collected by the direct-tax commissioners.

A number of such claims has arisen by reason of decisions in the Court of Claims, viz: Simons *vs.* The United States (19 Ct. Cls., 601; 30 Int. Rev. Rec., 241), and Harrison *vs.* The United States (20 Ct. Cls., 175, 31 Int. Rev. Rec., 175), in which it was held that interest commenced to run at the end of sixty days after the tax was fixed (Sec. 3, act of June 7, 1862), and Cato A. Seabrook, administrator, *vs.* The United States (21 Ct. Cls., 39; 32 Int. Rev. Rec., 168), in which it was held that the assessment in South Carolina was erroneous on account of the rule which the commissioners adopted, by which they assessed a tax of 80 cents on $100 of valuation upon city, town, village, and borough lots, while upon country property they assessed a tax of $2 on $100 of valuation.

SCHOOL FARMS.

An act was passed during the last session of Congress, March 3, 1887, providing for the redemption and sale of the school farm lands now held by the United States in Beaufort county, S. C., acquired under the direct-tax laws.

March 24, 1887, regulations were issued (Circular No. 309) stating the provisions of law and the manner by which the original owners, heirs-at-law, devisees, or grantees could obtain redemption.

There were 18 of these school farms owned by the United States, which have been rented from year to year by the collector of internal revenue.

Amount collected as rent for the year 1886	$603.50
Commissions paid as remuneration for services of overseer	42.90
Deposited	560.60

DIRECT TAX STILL DUE.

A bill to credit and pay to the several States and Territories and the District of Columbia direct taxes collected under the act of 1861, and

to remit the quota still unpaid, passed the Senate at the last session of Congress, but failed to pass the House.

There is still due and unpaid of the $20,000,000 imposed upon the whole United States by the act of August 5, 1861, as shown by the adjustments made in the accounts in the office of the First Comptroller, the sum of $2,563,967.11, from the following States and Territories:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$506,793.09	Tennessee	$277,493.52
Arkansas	107,184.82	Texas	174,265.16
Colorado	715.37	Virginia	286,662.93
Florida	72,756.41	Utah	26,982.00
Georgia	466,384.44	Washington	3,487.17
Mississippi	301,325.83		
North Carolina	198,742.06	Total	2,563,967.11
South Carolina	141,174.31		

The question whether the United States has a right to apply money due a State as a set-off against the quota of direct taxes apportioned to it, such State not having assumed its quota, was involved in a suit in the Court of Claims, entitled "The State of Louisiana *vs.* The United States, No. 15,295," recently decided adversely to the United States (33 Int. Rev. Rec., 190; 22 Ct. Cls., —). The Supreme Court has recently sustained the decision of the Court of Claims.

As it has been the practice of the accounting officers of the Treasury, instead of paying claims adjusted in favor of States, which appear on the books of the Treasury as indebted to the United States on account of direct tax, to set off the amount due as against any unpaid quota of direct tax, additional sums appear to be due as follows:

Alabama	$22,520.24
Georgia	35,555.42
Louisiana	71,385.83
Mississippi	42,174.29
Total	171,635.78

In case the amounts set off and credited are finally paid to the States and the same amounts charged back to their respective direct-tax accounts, their indebtedness on direct tax will be as follows:

Alabama	$529,313.33
Georgia	501,939.86
Louisiana	71,385.83
Mississippi	343,500.12

The total amount due from all the States will be $2,735,602.89.

I suggest that the question whether the United States has now any authority for the collection of the tax remaining unpaid be taken into consideration. If it is held that the tax can be collected, proper steps should be taken to collect it, unless there is some probability of legislative action authorizing further suspension.

INTERNAL-REVENUE CASES PENDING BEFORE THE SUPREME COURT.

No. 30.—United States, plaintiff in error, *vs.* The Philadelphia and Reading Railroad Company. Tax on surplus earnings.

No. 99.—Marquette, Houghton, and Ontonagon Railroad Company *vs.* United States.

No. 658.—United States *vs.* Frederick Frerichs. From Court of Claims.

No. 746.—United States *vs.* Stowell *et al.*, claimants. Distillery at Lawrence.

No. 752.—Richmond *vs.* Blake.

No. 815.—John D. Sanborn *vs.* United States. Taken up from United States circuit court of Massachusetts.

No. 816.—United States *vs.* Sanborn. Cross-writ.

No. 1023.—Central National Bank *vs.* United States.

No. 1080.—Joseph M. Cummings *et al.*, *vs.* United States.

No. 1081.—United States *vs.* Joseph M. Cummings *et al.*

No. .—United States *vs.* A. S. Witten *et al.* Decision in circuit court western district of Virginia (Judge Paul presiding), that Government can not collect tax on spirits lost in warehouse, if lost through its negligence.

No. .—Chicago Distilling Company *vs.* R. Stone, collector. This suit is a test one, brought for the purpose of obtaining a judicial decision as to the mode of arriving at the *capacity* of a distillery within the meaning of the law, as employed in Sec. 3309, Revised Statutes, as amended.

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the first of July, 1886, there were pending 226 claims for abatement of assessed taxes, amounting to $146,721.34, and during the year 3,791 claims, amounting to $937,394.88, were presented.

Of these, 3,002 claims, amounting to $704,301.66, have been allowed by this office, and 954 claims, amounting to $348,562.21, have been rejected or returned for amendment.

This left 61 claims for abatement still pending on the 30th of June, 1887, amounting to $31,252.35.

Since that date and up to the first of October, 782 other claims have been filed, amounting to $85,033.92; 539 claims have been allowed, amounting to $73,048.24, and 231 rejected or returned for amendment, amounting to $36,303.43; and on the first day of October, 1887, 73 claims for abatement were pending, amounting to $6,934.60.

REBATE CLAIMS.

No claims for rebate of tax on tobacco and cigars were pending July 1, 1886.

During the fiscal year one claim for $18.08 was presented and allowed.

None have been received since June 30, 1887.

REFUNDING CLAIMS.

On the 1st of July, 1886, there were pending 211 claims for the refunding of taxes collected, amounting to $219,211.29, and during the year 367 other claims, amounting to $48,552.83, were presented, and 72 rejected claims, amounting to $56,503.87, were reconsidered. Of these, 232 claims, amounting to $80,505.38, have been allowed by this office, and 224 claims, amounting to $32,188.08, have been rejected or returned for amendment.

This left 194 claims for refunding still pending on the 30th of June, 1887, amounting to $211,574.53. Since that date, and up to the 1st of October, 72 other claims have been filed, amounting to $3,452.97. Of these, 24 claims have been allowed, amounting to $633.68, and 30 have been rejected or returned for amendment, amounting to $2,132.20; and on the 1st of October, 1887, 212 claims for refunding were pending, amounting to $212,261.62.

SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUIT-CLAIM DEEDS FROM THE UNITED STATES DURING FISCAL YEAR 1886–'87.

Date of sale.	When acquired.	From whom acquired.	Realty sold, and where situated.	Amount sold for.
Aug. 13, 1886	Nov., 1885.....	Joseph Snyder.	A lot of land (.19 of an acre), "The J. Snyder distillery premises," near Ashton, Clark county, Mo.	$300.00
Oct. 13, 1886	Nov. 25, 1871..	H. D. Watson.	320 acres land in Caddo parish, La.....	100.00
Dec. 27, 1886	July 6, 1880 ...	R. F. Murray and A. F. Lincoln.	S. ½ of W. ½ of S. W. ¼ Sec. 27, T. 26 N. R 4 of 3 P. M., in Tazewell county, Ill.	50.00
Jan. 18, 1887	Dec. 23, 1868 ..	J. L. and J. R. Cardwell.	Six lots and one tract (689 acres) land in Rockingham county, N. C.	500.00
Mar. 21, 1887	Dec. 10, 1867...	Thos. Self.	125 acres land in Lawrence county, Ky.....	53.00
Mar. 26, 1887	Nov. 6, 1873 ...	L. C. Hartin *et al.*	Two tracts of land (508 acres) in Wilkes county, N. C.	75.00
Apr. 9, 1887	July 12, 1870 ..	Lewis J. Parr.	130 acres land in Rochdale county, Ga.....	100.00
May 13, 1887	Apr. 25, 1885 ..	James M. Carson.	Town lot, 30x18 feet, in Mount Erie, Wayne county, Ill.	95.00
Total ..	.....	.....	.....	1,273.00

NUMBER OF SPECIAL-TAX PAYERS.*a*

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES DURING THE SPECIAL-TAX YEAR ENDED APRIL 30, 1887.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Alabama	5	1,065	32	.....	39	.....	1	.....	8,682	.....	.....	1	24	17	9,866
Arkansas	.....	550	21	.....	22	.....	1	1	6,179	8	1	.....	9	15	6,807
California	106	11,023	368	2	423	28	1	.....	14,773	16	27	191	257	139	27,354
Colorado *b*	6	2,174	51	.....	64	4	.....	.....	4,611	.....	.....	22	64	44	7,040
Connecticut	18	3,086	42	.....	322	81	17	.....	7,277	2	10	24	140	106	11,125
Delaware *c*	3	671	11	.....	38	.....	.....	.....	3,389	4	4	5	13	6	4,144
Florida	.....	305	10	.....	170	26	1	1	2,541	.....	3	.....	2	9	3,068
Georgia	14	1,625	49	1	30	.....	.....	.....	10,691	12	4	1	16	20	12,463
Illinois	132	11,635	270	3	1,257	61	6	1	33,440	29	85	131	594	204	47,848
Indiana	16	5,624	61	.....	428	55	22	.....	16,554	10	21	55	172	102	23,120
Iowa	13	3,584	54	.....	268	7	1	.....	15,565	3	7	78	283	66	19,929
Kansas	1	2,098	17	.....	171	1	.....	.....	14,264	1	10	5	84	42	16,694
Kentucky	56	3,598	201	1	204	1,010	361	.....	10,055	75	11	29	104	40	15,745
Louisiana	25	4,789	118	.....	127	20	.....	.....	7,168	55	51	7	20	28	12,408
Maine	1	919	8	.....	44	.....	.....	.....	5,464	.....	36	1	92	9	6,574
Maryland *d*	81	6,108	160	1	758	91	44	.....	12,323	11	15	59	164	55	19,870
Massachusetts	61	7,263	198	1	539	47	1	.....	18,276	8	111	36	472	186	27,199
Michigan	10	6,520	61	1	545	19	.....	.....	17,798	6	65	120	206	151	25,502
Minnesota	14	4,156	62	.....	206	3	.....	.....	10,592	2	10	146	130	87	15,408
Mississippi	.....	826	14	.....	4	.....	.....	.....	6,275	.....	.....	.....	167	13	7,299
Missouri	60	6,746	175	1	633	112	21	.....	21,001	63	16	66	206	155	29,255
Montana *e*	1	1,815	48	.....	10	.....	.....	.....	2,512	2	3	38	86	26	4,541
Nebraska *f*	3	3,323	51	.....	127	4	1	.....	11,618	.....	5	45	100	105	15,382
Nevada *g*	2	935	17	.....	3	.....	.....	.....	1,824	.....	1	33	19	18	2,852
New Hampshire	1	1,203	6	.....	34	.....	.....	.....	3,004	.....	23	5	176	44	4,496
New Jersey	26	7,759	77	1	812	16	.....	.....	17,455	12	120	51	367	161	26,857
New Mexico *h*	2	1,717	42	.....	6	.....	.....	.....	2,433	.....	1	22	26	37	4,286
New York	276	31,883	819	1	4,626	518	1	.....	63,178	97	390	307	2,118	467	104,681
North Carolina	8	1,620	31	1	30	298	40	.....	8,840	197	82	.....	40	23	11,210
Ohio	112	15,540	371	4	1,434	304	85	1	35,173	42	201	139	486	264	54,156

a Exclusive of manufacturers of, and dealers in oleomargarine.
b Including the Territory of Wyoming.
c Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
d Including the District of Columbia.
e Including the Territory of Idaho.
f Including the Territory of Dakota.
g Including the Territory of Utah.
h Including the Territory of Arizona.

NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING THE NUMBER OF PERSONS WHO PAID SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES, ETC.—Continued.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Oregon *a*	9	1,620	50	.....	25	4	1	.....	4,432	.....	1	78	109	54	6,383
Pennsylvania	229	19,540	444	1	4,127	309	92	.....	55,214	29	315	368	885	313	81,866
Rhode Island	2	1,136	34	.....	71	2	.....	.....	3,510	.....	21	3	59	12	4,850
South Carolina	1	1,001	20	.....	20	.....	.....	.....	6,729	5	2	2	17	11	7,808
Tennessee	5	1,536	47	.....	34	224	104	.....	7,905	47	13	4	33	25	9,977
Texas	18	3,064	44	.....	58	4	1	1	14,580	2	5	10	615	138	18,540
Vermont	.....	448	2	.....	26	1	.....	.....	2,360	.....	12	.....	50	7	2,906
Virginia	18	2,538	44	.....	164	476	50	.....	7,924	186	7	2	41	25	11,475
West Virginia	4	756	11	.....	106	27	23	.....	4,150	11	.....	8	48	14	5,158
Wisconsin	44	6,308	100	1	565	96	11	.....	14,196	7	44	177	191	71	21,811
Total	1,383	188,107	4,241	20	18,570	3,848	886	5	513,955	942	1,733	2,269	8,685	3,309	747,953
Total for special-tax year 1886	1,376	190,121	4,290	24	18,000	3,938	1,030	2	501,819	875	1,697	2,292	8,409	3,012	736,885

a Including the Territories of Washington and Alaska.

DISTILLED SPIRITS DIVISION.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1887:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	3	3	.....	.....	56	56	59	59
Arkansas	22	19	.....	.....	18	18	40	37
California	2	1	.....	.....	245	222	247	233
Colorado	1	1	.....	.....	.....	.....	1	1
Connecticut	1	1	.....	.....	76	76	77	77
Delaware	.....	.....	.....	.....	56	56	56	56
Georgia	66	61	.....	.....	189	185	255	246
Illinois	23	21	.....	.....	30	26	53	47
Indiana	12	9	.....	.....	53	52	65	61
Iowa	2	2	.....	.....	6	6	8	8
Kansas	1	1	.....	.....	2	2	3	3
Kentucky	322	259	1	1	350	350	673	613
Louisiana	.....	.....	.....	.....	9	9	9	0
Maryland	26	23	.....	.....	9	9	35	32
Massachusetts	1	1	8	8	11	11	20	29
Missouri	26	25	.....	.....	41	41	67	62
Mississippi	.....	.....	.....	.....	5	5	5	0
Nebraska	2	2	.....	.....	.....	.....	2	6
New Hampshire	.....	.....	1	1	2	2	3	5
New Jersey	1	1	.....	.....	84	84	85	85
New Mexico	.....	.....	.....	.....	5	5	5	5
New York	2	2	.....	.....	64	64	66	66
North Carolina	368	307	.....	.....	1,155	1,155	1,523	1,462
Oregon	1	1	.....	.....	11	11	12	12
Ohio	33	28	.....	.....	41	40	74	68
Pennsylvania	103	89	.....	.....	38	38	141	127
South Carolina	16	14	.....	.....	25	25	41	39
Tennessee	75	59	.....	.....	222	202	297	261
Texas	4	3	.....	.....	4	4	8	7
Vermont	.....	.....	.....	.....	4	4	4	4
Virginia	40	30	.....	.....	1,054	1,045	1,094	1,075
West Virginia	2	1	.....	.....	121	113	123	114
Wisconsin	5	5	.....	.....	.....	.....	5	5
Total	1,160	969	10	10	3,986	3,926	5,156	4,905

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	56	56	New Mexico	5	5
Arkansas	18	18	New York:		
California:			Fourteenth district	32	32
First district	126	120	Fifteenth district	14	14
Fourth district	119	112	Twenty-first district	8	8
Connecticut	76	76	Twenty-eighth district	10	10
Delaware	56	56	North Carolina:		
Georgia	189	185	Fourth district	352	352
Illinois:			Fifth district	320	320
Fourth district	16	14	Sixth district	483	483
Fifth district	2	.....	Oregon	11	11
Eighth district	1	1	Ohio:		
Thirteenth district	11	11	Sixth district	8	8
Indiana:			Tenth district	9	9
Sixth district	9	9	Eleventh district	13	13
Seventh district	41	40	Eighteenth district	11	10
Eleventh district	3	3	Pennsylvania:		
Iowa:			First district	29	29
Second district	3	3	Ninth district	2	2
Fourth district	3	3	Twelfth district	4	4
Kansas	2	2	Nineteenth district	1	1
Kentucky:			Twenty-second district	2	2
Second district	95	95	South Carolina	25	25
Fifth district	43	43	Tennessee:		
Sixth district	6	6	Second district	58	48
Seventh district	70	70	Fifth district	164	154
Eighth district	136	136	Texas:		
Louisiana	9	9	First district	1	1
Maryland	9	9	Fourth district	3	3
Massachusetts:			Vermont	4	4
Tenth district	11	11	Virginia:		
Missouri:			Second district	247	247
First district	28	28	Fourth district	450	449
Fourth district	2	2	Sixth district	357	349
Sixth district	11	11	West Virginia	121	113
Mississippi	5	5			
New Hampshire	2	2	Total	3,986	3,926
New Jersey:					
First district	30	30			
Third district	27	27			
Fifth district	27	27			

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1887, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	363	6	47,208	183,629	6,405	5,445	189,074
August	297	7	37,270	146,123	9,791	8,321	154,444
September	305	9	46,180	181,223	8,853	7,524	188,747
October	326	10	48,363	190,675	9,770	8,307	198,982
November	417	7	57,772	224,303	5,777	4,910	229,213
December	529	9	66,372	257,988	8,637	7,342	265,330
January	541	8	71,012	272,777	6,103	5,179	277,956
February	599	9	77,175	297,340	7,834	6,661	304,001
March	625	9	77,771	294,846	8,104	6,890	301,736
April	649	8	80,458	307,284	5,354	4,652	311,936
May	577	9	70,538	277,653	7,637	6,492	284,145
June	492	8	58,889	233,036	6,869	5,838	238,874
July	368	7	52,478	207,176	8,087	6,875	214,051
August	303	6	40,090	158,161	4,339	3,689	161,850
September	293	8	50,355	199,100	6,460	5,493	204,593

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1887.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER, IN EACH OF THE YEARS 1880 TO 1887, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE YEAR.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	3	3	2	2	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	3
Arkansas	16	13	1	1	9	9	* 8	5	3	3	1	1	.....	.....	.....	.....	.....	.....	22	19
California:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	.....	2	1
Connecticut	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	1	1
Colorado	1	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Georgia	55	51	29	28	23	20	6	5	8	8	.....	.....	.....	.....	.....	.....	.....	.....	66	61
Illinois:																				
First district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	7	6	8	7
Second district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	1	1
Fourth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	1	1
Fifth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	9	9	9
Eighth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	2	1	3	2
Thirteenth district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	1	1
Indiana:																				
Sixth district	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	.....	.....	4	2	2	2	7	5
Seventh district	2	2	.....	.....	2	2	1	1	.....	.....	.....	.....	.....	.....	.....	.....	2	1	5	4
Iowa:																				
Second district	.....	.....	.....	.....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	2	2
Kansas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	1	1
Kentucky:																				
Second district	45	39	9	9	33	27	4	4	2	.....	.....	.....	3	3	16	11	2	2	69	56
Fifth district	6	4	.....	.....	5	4	3	3	13	6	5	4	20	17	33	32	15	15	94	81
Sixth district	.....	.....	.....	.....	.....	.....	4	3	2	2	.....	.....	.....	.....	14	13	6	6	26	24
Seventh district	8	8	3	3	5	5	1	1	8	4	2	.....	7	3	13	10	6	6	45	32
Eighth district	64	51	42	31	15	14	9	6	7	6	1	.....	4	3	7	4	3	2	88	66
Maryland	6	5	1	1	5	4	7	6	5	4	1	1	1	1	2	2	4	4	26	23

Massachusetts:																						
Tenth district																	1	1			1	1
Missouri:																			3	3	14	13
First district	9	8	2	2	7	6	1	1	1	1											2	2
Fourth district									2	2												
Sixth district	4	4			3	3	3	3	1	1	1	1	1	1					1	1	10	10
Nebraska																			2	2	2	2
New Jersey:																						
Third district																			1	1	1	1
New York:																						
First district																			1	1	1	1
Twenty-eighth district																			1	1	1	1
North Carolina:																						
Fourth district	20	17	16	14	4	4															20	18
Fifth district	85	62	67	49	18	12	1	1													86	62
Sixth district	257	226	251	216	9	9	1	1	1	1											262	227
Oregon									1	1											1	1
Ohio:																						
First district																	1	1	7	7	8	8
Sixth district									1						1	1	1	1	3	3	6	5
Tenth district	1		1						1	1	1	1									3	2
Eleventh district	3	3	1	1	3	2	1	1	1	1									2	2	8	7
Eighteenth district	2	2			3	3	2	1	2	1	1	1									8	6
Pennsylvania:																						
First district	3	3			3	3					1	1			2	2					6	6
Ninth district	5	3	2	2	6	4	3	1	11	9	3	3	3	3							28	22
Twelfth district	8	7	1	1	8	6	2	2	2	2											13	11
Nineteenth district									4	4					1	1					5	5
Twenty-second district	5	4			8	6	7	6	17	17	1	1	3	3	6	6	2	2			44	41
Twenty-third district							4	2	1						1	1	1	1			7	4
South Carolina	12	11	7	7	6	4	2	2			1	1									16	14
Tennessee:																						
Second district	29	23	25	20	3	3															28	23
Fifth district	14	13			12	10	10	9	17	10	6	5			2	2					47	36
Texas:																						
Fourth district	1				1		2	2			1	1									4	3
Virginia:																						
Fourth district	14	13	11	11	3	2	1	1	1												16	14
Sixth district	11	8	3	2	7	5	5	3	7	6	1				1						24	16
West Virginia	1		1																1	1	2	1
Wisconsin:																						
First district															2	2	1	1			3	3
Third district							1	1	1	1											2	2

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED DURING THE YEAR—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	3	3	2	2	1	1												
Arkansas	16	13	1	1	9	9	8	5	3	3	1	1						
California															1	1	1	
Connecticut													1	1				
Colorado	1	1	1	1														
Georgia	55	51	29	28	23	20	6	5	8	8								
Illinois											2	2			2	2	19	17
Indiana	2	2			2	2	1	1	1	1					4	2	4	3
Iowa					1	1											1	1
Kansas															1	1		
Kentucky	123	102	54	43	58	50	21	17	32	18	8	4	34	26	83	70	32	31
Maryland	6	5	1	1	5	4	7	6	5	4	1	1	1	1	2	2	4	4
Massachusetts															1	1		
Missouri	13	12	2	2	10	9	4	4	4	4	1	1	1	1			4	4
Nebraska																	2	2
New Jersey																	1	1
New York																	2	2
North Carolina	362	305	334	279	31	25	2	2	1	1								
Oregon									1	1								
Ohio	6	5	2	1	6	5	3	2	5	3	2		1	1	2	2	12	12
Pennsylvania	21	17	3	3	25	19	16	11	35	32	5	5	6	6	10	10	3	3
South Carolina	12	11	7	7	6	4	2	2			1	1						
Tennessee	43	36	25	20	15	13	10	9	17	10	6	5			2	2		
Texas	1				1		2	2			1	1						
Virginia	25	21	14	13	10	7	6	4	8	6	1				1			
West Virginia	1		1														1	1
Wisconsin							1	1	1	1					2	2	1	1
Total	690	584	476	401	203	169	89	71	121	92	29	23	44	36	111	95	87	82

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1887, was 1,160, of which number 969 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1886, were 1,132 and 950 respectively, showing an increase during the last fiscal year of 28 in the number registered and of 19 in the number operated.

The increase in the number registered and in the number operated occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 34 in the number of distilleries of this class registered and of 30 in the number operated.

In the larger distilleries there was a decrease of 6 in the number registered and of 11 in the number operated.

During the fiscal year ended June 30, 1886, 884 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 726, or 82 per cent., were operated.

Of the larger distilleries having daily capacities varying from 60 bushels to several thousand bushels per diem, 248 were registered and 224, or 90 per cent., were operated.

During the fiscal year ended June 30, 1887, 918 of the smaller distilleries were registered, and 756, or 82 per cent., were operated. Of the larger distilleries, 242 were registered and 213, or 88 per cent., were operated.

There were 10 rum distilleries registered and 10 operated, an increase of 1 over the number reported for the previous fiscal year.

There were 3,986 fruit distilleries registered and 3,926 operated, a decrease of 1,115 in the number registered and 1,149 in the number operated during the fiscal year.

The whole number of grain, molasses, and fruit distilleries registered and operated during the year were 5,156 and 4,905, respectively.

MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE YEAR.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	138	.....	.....	29	1,045	.....	.....	.....	.....	1,212	.....
Arkansas	1,645	33	.....	694	14,018	.....	4	.....	.....	16,394	.....
California:											
First district	14,688	33,127	.....	24,758	22,142	.....	.....	.....	.....	94,715	.....
Connecticut	1,424	.....	.....	9,612	11,392	.....	.....	.....	.....	22,428	.....
Georgia	13,083	.....	.....	289	77,322	.....	.....	.....	.....	90,694	.....
Illinois:											
First district	145,421	.....	.....	214,775	1,289,985	11,161	.....	.....	1,319	1,662,661	.....
Second district	685	.....	.....	733	6,732	.....	.....	.....	.....	8,150	.....
Fourth district	302	.....	.....	364	2,516	.....	.....	.....	.....	3,182	.....
Fifth district	303,442	.....	.....	215,817	2,759,178	11,412	.....	.....	.....	3,289,849	.....
Eighth district	23,427	.....	.....	21,339	204,176	1,669	.....	.....	.....	250,611	.....
Thirteenth district	9,184	.....	.....	6,137	72,751	1,906	781	.....	.....	90,759	.....
Indiana:											
Sixth district	54,068	.....	.....	60,052	452,314	1,695	42,995	.....	.....	611,124	.....
Seventh district	17,012	147	.....	10,223	168,178	1,519	520	.....	.....	197,599	.....
Iowa:											
Second district	36,391	.....	.....	29,405	358,182	.....	.....	.....	.....	423 978	.....
Kansas	204	.....	.....	381	2,246	.....	.....	.....	.....	2,831	.....
Kentucky:											
Second district	41,973	1	41	21,573	304,936	224	23	.....	.....	368,771	.....
Fifth district	216,766	.....	.....	369,178	1,678,753	24	.....	.....	.....	2,264,721	.....
Sixth district	123,444	3,747	.....	180,278	930,972	724	.....	124,678	.....	1,239,165	124,678
Seventh district	57,638	.....	.....	105,942	361,081	.....	17	.....	.....	524,678	.....
Eighth district	22,043	125	20	53,122	162,844	.....	10	.....	.....	238,164	.....
Maryland	38,522	75	.....	262,513	152,113	1,203	3	.....	.....	454,429	.....
Massachusetts:											
Third district	.....	.....	.....	.....	.....	.....	.....	2,272,170	.....	.....	2,272,170
Tenth district	830	.....	.....	10,920	9,456	.....	.....	.....	.....	21,206	.....
Missouri:											
First district	42,178	245	10,169	28,315	397,275	2,884	6,608	.....	.....	487,674	.....
Fourth district	313	.....	.....	1,082	3,316	.....	.....	.....	.....	4,711	.....
Sixth district	22,780	369	.....	14,051	224,020	.....	6	.....	.....	261,226	.....
Nebraska	41,372	741	.....	40,113	436,644	.....	2,537	.....	.....	521,407	.....
New Hampshire	.....	.....	.....	.....	.....	.....	.....	31,125	.....	.....	31,125
New Jersey:											
Third district	31,890	.....	.....	52,857	52,857	.....	.....	.....	.....	137,604	.....

New York:											
First district	68,650			118,768	118,944					306,362	
Twenty-eighth district	42,408			68,988	72,603					183,999	
North Carolina:											
Fourth district	521	2		438	6,709		147			7,817	
Fifth district	2,893	922		3,589	31,951	75	16			39,446	
Sixth district	18,737			25,005	133,319					177,061	
Ohio:											
First district	208,689	2,576	2,214	190,285	1,259,983	4,721	18,218			1,686,686	
Sixth district	42,642		1,983	90,485	342,884	2,399	1,133			481,526	
Tenth district	826			4,182	2,422		442			7,872	
Eleventh district	21,450	42		9,070	236,221	990	17,238			285,011	
Eighteenth district	930	434		6,076	2,661	124				10,225	
Oregon	314	778		317	558					1,967	
Pennsylvania:											
First district	17,421	258		72,569	18,747			810		108,995	810
Ninth district	4,389	19		44,675	17,805		4			66,892	
Twelfth district	491	149		11,479	2,345	15				14,479	
Nineteenth district	3,556	60		26,497	1,456					31,569	
Twenty-second district	46,402	978	872	386,921	56,940	78	576			492,767	
Twenty-third district	33,481	209		143,208	29,275	458				206,631	
South Carolina	1,776			814	14,513		14			17,117	
Tennessee:											
Second district	1,765	26		866	14,537					17,194	
Fifth district	20,230			16,791	173,249	134	1,678			212,082	
Texas:											
Fourth district	246			422	1,769		90			2,527	
Virginia:											
Fourth district	547	298		2,363	5,172	65				8,445	
Sixth district	1,096			6,990	11,895					19,981	
West Virginia	7,825			47,624	2,489					57,938	
Wisconsin:											
First district	16,467		370	46,811	154,976	1,406				220,030	
Third district	1,012		441	3,162	388					5,003	
Total	1,825,627	45,361	16,110	3,062,947	12,870,255	44,886	93,060	2,428,783	1,319	17,959,565	2,428,783

MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE YEAR—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	138			29	1,045					1,212	
Arkansas	1,645	33		694	14,018		4			16,394	
California	14,688	33,127		24,758	22,142					94,715	
Connecticut	1,424			9,612	11,392					22,428	
Georgia	13,083			289	77,322					90,694	
Illinois	482,461			459,165	4,335,338	26,148	781		1,319	5,305,212	
Indiana	71,080	147		70,275	620,492	3,214	43,515			808,723	
Iowa	36,391			29,405	358,182					423,978	
Kansas	204			381	2,246					2,831	
Kentucky	461,864	3,873	61	730,093	3,438,586	972	50	124,678		4,635,499	124,678
Maryland	38,522	75		262,513	152,113	1,203	3			454,429	
Massachusetts	830			10,920	9,456			2,272,170		21,206	2,272,170
Missouri	65,271	614	10,169	43,448	624,611	2,884	6,614			753,611	
Nebraska	41,372	741		40,113	436,644		2,537			521,407	
New Hampshire								31,125			31,125
New Jersey	31,890			52,857	52,857					137,004	
New York	111,058			187,756	191,547					490,361	
North Carolina	22,151	924		29,032	171,979	75	163			224,324	
Ohio	274,537	3,052	4,197	300,098	1,844,171	8,234	37,931			2,471,320	
Oregon	314	778		317	558					1,967	
Pennsylvania	105,740	1,673	872	685,349	126,568	551	580	810		921,333	810
South Carolina	1,776			814	14,513		14			17,117	
Tennessee	21,995	26		17,657	187,786	134	1,678			229,276	
Texas	246			422	1,769		90			2,527	
Virginia	1,643	298		9,353	17,067	65				28,426	
West Virginia	7,825			47,624	2,489					57,938	
Wisconsin	17,479		811	49,973	155,364	1,406				225,033	
Total	1,825,627	45,361	16,110	3,062,947	12,870,255	44,886	93,060	2,428,783	1,319	17,959,565	2,428,783

The average yield per bushel of grain was $\frac{75,974,376}{17,959,565}$=4.23+ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,857,223}{2,428,783}$=.764 gallon of spirits.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN (FISCAL) YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*
1878	14,680,552	54,499,677	1,995,645	1,603,376
1879	18,735,814	69,649,166	2,801,307	2,243,455
1880	24,006,359	87,915,969	3,110,190	2,439,301
1881	31,291,175	115,609,644	2,710,307	2,118,506
1882	27,459,095	104,149,077	2,121,804	1,704,084
1883	18,644,787	72,235,175	2,373,106	1,801,960
1884	18,927,982	73,724,581	2,259,536	1,711,158
1885	17,865,203	72,834,198	2,719,416	2,081,165
1886	19,195,332	78,544,428	2,308,130	1,799,952
1887	17,959,565	75,974,376	2,428,783	1,857,223
Total	208,765,864	805,136,291	24,828,224	19,360,180
Average	20,876,586	80,513,629	2,482,822	1,936,018

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1887 (17,959,565 bushels), is a decrease of 1,235,767 bushels from the amount used in the preceding fiscal year (19,195,332 bushels), and is 2,917,021 bushels less than the average (20,876,586 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (75,974,376) shows a decrease of 2,570,052 gallons from the product (78,544,428 gallons) of the year ended June 30, 1886, and is 4,539,252 gallons less than the average product (80,513,629 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.23+gallons, showing a marked advance. The yield for the two preceding years was 4.091 for 1886 and 4.076 for 1885.

The quantity of molasses used for the production of rum during the fiscal year (2,428,783 gallons) shows an increase of 120,653 gallons over the quantity used in the previous year (2,308,130 gallons), and is 54,039 gallons less than the average (2,482,822 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,857,223 gallons) shows an increase of 57,271 gallons over the product of the previous year, and is 78,795 gallons less than the average product (1,936,018 gallons) for the last ten years.

SPIRITS RECTIFIED DURING THE YEAR ENDED APRIL 30, 1887.

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1887, BY COLLECTION DISTRICTS.

Districts.	Quantities.	Districts.	Quantities.
Alabama	83,549.61	New Mexico	13,955.00
California:		New York:	
First district	1,881,995.40	First district	1,133,900.48
Fourth district	179,545.73	Second district	6,899,583.85
Colorado	79,058.46	Third district	833,203.18
Connecticut	220,065.37	Fourteenth district	409,517.94
Delaware	53,470.00	Fifteenth district	19,999.87
Georgia	131,160.00	Twenty-first district	221,253.86
Illinois:		Twenty-eighth district	1,151,358.70
First district	4,077,726.29	North Carolina:	
Second district	14,257.66	Fifth district	11,285.00
Fourth district	92,201.50	Sixth district	74,251.00
Fifth district	1,014,672.00	Ohio:	
Eighth district	13,426.50	First district	9,710,177.10
Thirteenth district	32,286.00	Sixth district	25,183.00
Indiana:		Tenth district	277,878.14
Sixth district	16,638.39	Eleventh district	40,445.50
Seventh district	712,082.09	Eighteenth district	407,446.50
Eleventh district	45,122.00	Oregon	90,930.50
Iowa:		Pennsylvania:	
Third district	39,980.50	First district	6,953,379.60
Fourth district	13,488.50	Ninth district	86,446.00
Kansas	3,775.00	Twelfth district	137,831.33
Kentucky:		Nineteenth district	3,533.37
Second district	144,281.50	Twenty-second district	687,081.50
Fifth district	1,071,339.55	Twenty-third district	58,955.00
Sixth district	3,128,771.56	Rhode Island	17,963.50
Seventh district	9,562.00	South Carolina	4,701.50
Louisiana	694,973.50	Tennessee:	
Maryland	3,329,952.99	Second district	61,631.50
Massachusetts:		Fifth district	167,221.00
Third district	1,716,124.19	Texas:	
Tenth district	430.50	First district	209,749.50
Michigan:		Third district	1,231.50
First district	282,705.00	Fourth district	3,011.00
Fourth district	22,253.00	Virginia:	
Minnesota	158,538.66	Second district	538.485.50
Missouri:		Sixth district	80,554.00
First district	2,696,255.67	West Virginia	54,487.50
Sixth district	649,298.61	Wisconsin:	
Montana	3,038.50	First district	1,143,541.00
Nebraska	230,367.78	Second district	8,448.00
Nevada	15,218.00	Third district	29,993.00
New Hampshire	16,552.00	Sixth district	.....
New Jersey:			
First district	62,642.00	Total	54,625,672.13
Fifth district	120,251.20		

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1887, BY STATES AND TERRITORIES.

States and Territories.	Quantities.	States and Territories.	Quantities.
Alabama	83,549.61	Nevada	15,218.00
California	2,061,541.13	New Hampshire	16,552.00
Colorado	79,058.46	New Jersey	182,893.20
Connecticut	220,065.37	New Mexico	13,955.00
Delaware	53,470.00	New York	10,668,817.88
Georgia	131,160.00	North Carolina	85,536.00
Illinois	5,244,569.95	Ohio	10,461,130.24
Indiana	773,842.48	Oregon	90,930.50
Iowa	53,469.00	Pennsylvania	7,927,226.80
Kansas	3,775.00	Rhode Island	17,963.50
Kentucky	4,353,954.61	South Carolina	4,701.50
Louisiana	694,973.50	Tennessee	228,852.50
Maryland	3,329,952.99	Texas	213,992.00
Massachusetts	1,716,554.69	Virginia	619,039.50
Michigan	304,958.00	West Virginia	54,487.50
Minnesota	158,538.66	Wisconsin	1,181,982.00
Missouri	3,345,554.28		
Montana	3,038.50	Total	54,625,672.13
Nebraska	230,367.78		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight, during the fiscal year ended June 30, 1887, by collection districts:

Districts.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama	9	295+	2,661	75	40+	3,025	5,686
Arkansas	137	179+	24,650	616	84+	51,765	76,415
First California	.....	.....	.....	1,460	241	351,860	351,860
Connecticut	95	300	28,500	.....	.....	.....	28,500
Georgia	438	101+	44,240	2,786	86+	239,600	283,840
First Illinois	5,718	248+	1,422,670	.....	.....	.....	1,422,670
Fourth Illinois	.....	.....	.....	190	84+	16,000	16,000
Fifth Illinois	14,430	243+	3,514,432	.....	.....	.....	3,514,432
Eighth Illinois	911	247+	225,605	.....	.....	.....	225,605
Thirteenth Illinois	600	220	132,000	.....	.....	.....	132,000
Sixth Indiana	2,730	284+	777,250	.....	.....	.....	777,250
Seventh Indiana	1,510	101	152,510	.....	.....	.....	152,510
Second Iowa	1,698	345+	586,230	125	90	11,250	597,480
Second Kentucky	2,848	159+	453,510	591	72+	42,858	496,368
Fifth Kentucky	13,215	144+	1,914,656	2,694	81+	220,142	2,134,798
Sixth Kentucky	3,695	334+	1,236,434	3,350	91+	306,088	1,542,522
Seventh Kentucky	2,066	220	454,520	1,770	75	132,750	587,270
Eighth Kentucky	1,556	92+	144,000	2,582	44+	115,180	259,180
Maryland	179	96+	17,344	257	92+	23,855	41,199
Tenth Massachusetts	80	250	20,000	40	200	8,000	28,000
First Missouri	11	90+	1,000	61	150+	9,174	10,174
Fourth Missouri	.....	.....	.....	372	97+	36,321	36,321
Sixth Missouri	955	243+	232,095	199	60+	11,975	244,070
Nebraska	1,849	241+	446,033	.....	.....	.....	446,033
Third New Jersey	800	150	120,000	.....	.....	.....	120,000
First New York	539	185+	100,000	.....	.....	.....	100,000
Fourth North Carolina	67	225+	15,100	530	50+	26,890	41,990
Fifth North Carolina	131	116+	15,315	798	63+	51,950	67,265
Sixth North Carolina	665	155+	103,700	3,470	76+	266,950	370,650
First Ohio	1,607	314+	505,193	.....	.....	.....	505,193
Sixth Ohio	1,924	247+	475,382	.....	.....	.....	475,382
Eleventh Ohio	775	276+	215,500	40	150	6,000	221,500
Eighteenth Ohio	38	132+	5,050	26	96+	2,500	7,550
Oregon	.....	.....	.....	150	90	13,500	13,500
First Pennsylvania	.....	.....	.....	10	100	1,000	1,000
Ninth Pennsylvania	169	226+	38,275	688	96+	66,617	104,892
Twelfth Pennsylvania	34	200	6,800	205	150	30,750	37,550
Nineteenth Pennsylvania	25	140	3,500	.....	.....	.....	3,500
Twenty-second Pennsylvania	402	239+	96,100	196	95+	18,635	114,735
Twenty-third Pennsylvania	2,147	207+	445,100	176	100+	17,635	462,735
South Carolina	204	150+	30,700	424	71+	30,495	61,195
Second Tennessee	15	213+	3,200	356	74+	26,450	29,650
Fifth Tennessee	645	300	193,500	3,050	123+	376,600	570,100
Fourth Texas	40	200	8,000	50	100	5,000	13,000
Fourth Virginia	25	92+	2,320	101	100	10,100	12,420
Sixth Virginia	53	500	26,500	180	100	18,000	44,500
West Virginia	68	198+	13,500	.....	.....	.....	13,500
First Wisconsin	879	254+	223,447	.....	.....	.....	223,447
Third Wisconsin	30	250	7,500	16	200	3,200	10,700

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Average increase in weight.	Total increase in weight.	Number of hogs fed.	Average increase in weight.	Total increase in weight.	Total increase in weight of cattle and hogs.
Alabama	9	295+	2,661	75	40+	3,025	5,686
Arkansas	137	179+	24,650	616	84+	51,765	76,415
California	.....	.....	.....	1,460	241	351,860	351,860
Connecticut	95	300	28,500	.....	.....	.....	28,500
Georgia	438	101+	44,240	2,786	86+	239,600	283,840
Illinois	21,659	244+	5,294,707	190	84+	16,000	5,310,707
Indiana	4,240	219+	929,760	.....	.....	.....	929,760
Iowa	1,698	345+	586,230	125	90	11,250	597,480
Kentucky	23,380	179+	4,203,120	10,987	74+	817,018	5,020,138
Maryland	179	96+	17,344	257	92+	23,855	41,199
Massachusetts	80	250	20,000	40	200	8,000	28,000
Missouri	966	241+	233,095	632	90+	57,470	290,560
Nebraska	1,849	241+	446,033	.....	.....	.....	446,035
New Jersey	800	150	120,000	.....	.....	.....	120,003
New York	539	185+	100,000	.....	.....	.....	100,000
North Carolina	863	155+	134,115	4,798	72+	345,790	479,900
Ohio	4,344	276+	1,201,125	66	128+	8,500	1,209,625
Oregon	.....	.....	.....	150	90	13,500	13,505
Pennsylvania	2,777	212+	589,775	1,275	105+	134,637	724,410
South Carolina	204	150+	30,700	424	71+	30,495	61,192
Tennessee	660	296+	196,700	3,406	118+	403,050	599,757
Texas	40	200	8,000	50	100	5,000	13,005
Virginia	78	212+	28,820	281	100	28,100	56,920
West Virginia	68	198+	13,500	.....	.....	.....	13,500
Wisconsin	909	254+	230,947	16	200	3,200	234,140
Total	66,012	.....	14,484,022	27,634	.....	2,552,115	17,036,137

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		66,012
Average increase in weight of cattle	pounds..	219+
Total increase in weight of cattle	do....	14,484,022
Number of hogs fed at registered grain distilleries in the United States		27,634
Average increase in weight of hogs	pounds..	92+
Total increase in weight of hogs	do....	2,552,115
Total number of cattle and hogs fed		93,646
Average increase in weight of cattle and hogs	pounds..	181+
Total increase in weight of cattle and hogs	do....	17,036,137

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

The taxation of all fractions of a gallon of distilled spirits is a measure of importance, the expediency of which I have very fully set forth in my annual reports for the two preceding fiscal years, and I now renew my recommendation that legislation be had to this end.

A bill for this purpose was introduced and received the assent of both houses of the last Congress, but, owing to the addition of amendments, failed to become a law.

The law, as it now stands, exempts from taxation any fraction of a gallon in a package of spirits, in addition to the number of full gallons therein, and which is less than one-half of a gallon.

It also taxes, as a full gallon, any fraction of a gallon equal to or exceeding one-half gallon.

But it is within the power of the distiller to so fill his packages that each one shall contain a large untaxed fraction when gauged; and if the spirits are of a kind which does not remain long in the distillery warehouse, but is immediately withdrawn and transferred to other packages for consumption, the untaxed fractions are speedily made available for the benefit of the distiller.

The practical consequences are, that a very considerable quantity of spirits escapes taxation; that an inequality in the payment of tax exists as between the producers of the spirits referred to and the producers of the kinds of spirits which necessarily remain in warehouse for long periods of time, and until the fractions cease to be available; and that the possibility of avoiding a portion of the tax, and the eager endeavor to increase the amount so avoided, serve to demoralize the producer and tend always towards disregard of law.

The taxation of all fractions would remove this source of trouble, and would, I think, benefit the revenue to an extent not to be measured merely by the amount of tax which would be collected from fractions of gallons.

SPECIAL BONDED WAREHOUSES FOR THE STORAGE OF FRUIT BRANDY—DISTILLATION OF OTHER FRUITS THAN APPLES, PEACHES, OR GRAPES.

I deem it proper to urge anew that legislation be had authorizing the establishment of special bonded warehouses for the storage of brandy made from apples or peaches, or from any fruit whose distillation may be authorized under the rules and regulations which govern the distillation of the fruits above named.

Such warehouses for the storage of brandy distilled from *grapes* only were authorized by the act approved March 3, 1877, and have been established for ten years past.

I am satisfied that similar accommodation should be extended to the distillers of brandy from any fruits, and that it would be found of advantage to the Government as well as to the distiller.

The existing law in relation to the production of brandy from apples, peaches, or grapes exclusively, permits the distiller of brandy from these fruits to be exempted from the burden of providing a warehouse upon the distillery premises, at his own expense, for the exclusive storage of all spirits made by him, such as is required of distillers of grain; but in place of the custody of the spirits which the Government maintains, in case of storage in warehouse, the distiller of brandy from *apples* and *peaches* is compelled to make immediate payment of the tax, which payment can, under existing regulations, and with due regard to an effective collection of the tax, be deferred not later than four months from the time of making report of the production of the spirits.

This early payment of the tax is regarded by the distiller as a great hardship, as it compels him to meet the tax before the spirits have aged sufficiently to be ready for sale, and before a profitable market can be obtained.

This, it must be allowed, is a serious disadvantage. It is alleged that it prevents distillation to a considerable extent, and it undoubtedly occasions much discontent with the tax.

I am of the opinion that the extension to these distillers of the right of warehousing their brandy for a period not exceeding three years, such as is now enjoyed by the distillers of brandy from grapes, would be the grant of a privilege to which they are equally entitled with the distillers of brandy from grapes, would remove a serious cause of complaint, and would tend to produce an increase of revenue from this source.

For this purpose I recommend that the provisions of the act of March 3, 1877, relating to the production of fruit brandy, and to punish frauds connected with the same, be made applicable to brandy distilled from apples or peaches.

I also recommend that the provisions of section 3255 of the Revised Statutes of the United States be enlarged so as to authorize the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to permit the distillation of other fruits under the same provisions which now govern the distillation of apples, peaches, and grapes.

The effect of such an amendment of the law would be to allow the distillation of considerable quantities of fruits of various kinds which are now wasted, as it is impracticable to distill them under the conditions required by the general law concerning the distillation of spirits.

The brandy distilled from such fruits should also be included within the warehousing act above recommended.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1887; to exportations of spirits, tobacco, snuff, cigars, and cigarettes in bond; to exportations of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; and to the production, consumption, and exportation of oleomargarine and other particulars concerning the operation of the "oleomargarine law" are prepared from reports in the division of assessments:

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1886, and June 30, 1887, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1887.	
	June 30, 1886.	June 30, 1887.	Increase over 1886.	Decrease from 1886.
Tax on deficiencies in production of distilled spirits	$26,598.18	$41,438.20	$14,840.02	.....
Tax on excess of materials used in the production of distilled spirits	1,044.11	1,463.17	419.06	.....
Tax on circulation of banks and others	.....	4,288.37	4,288.37	.....
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	7,094,334.15	3,333,295.90	.....	$3,761,038.25
Tax on fermented liquor removed from brewery unstamped	22,912.72	4,941.16	.....	17,971.56
Tax on tobacco, snuff, and cigars removed from factory unstamped	13,589.78	12,744.11	.....	845.67
Tax on oleomargarine sold without payment of tax	.....	666.54	666.54	.....
Tax on legacies and successions	219.18	35.00	.....	184.18
Tax on income and dividends	67.50	9,527.62	9,460.12	.....
Assessed penalties	84,853.28	83,515.56	.....	1,337.72
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	221,495.80	213,933.32	.....	7,562.48
Special taxes (licenses)	53,440.66	45,556.05	.....	7,884.61
Total	7,518,555.36	3,751,405.00	.....	3,767,150.36

ASSESSMENTS FOR 1887.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1887:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$2,613.98	Montana and Idaho	$1,200.63
Arkansas	4,631.33	Nebraska and Dakota	1,970.91
California	60,166.75	Nevada and Utah	1,912.36
Colorado and Wyoming	1,707.85	New Hampshire	1,421.21
Connecticut	7,114.51	New Jersey	31,528.21
Delaware	845.91	New Mexico and Arizona	1,711.74
Florida	341.33	New York	89,424.87
Georgia	20,962.65	North Carolina	68,663.51
Illinois	38,746.84	Ohio	51,283.02
Indiana	41,282.30	Oregon, Washington, and Alaska	6,156.57
Iowa	8,748.40	Pennsylvania	329,524.45
Kansas and Indian Territory	6,629.85	Rhode Island	640.36
Kentucky	2,349,244.63	South Carolina	4,911.54
Louisiana	2,788.32	Tennessee	85,703.86
Maine	3,343.90	Texas	4,071.21
Maryland	326,590.28	Vermont	1,034.24
Massachusetts	7,811.53	Virginia	50,927.75
Michigan	8,447.32	West Virginia	107,835.27
Minnesota	1,875.48	Wisconsin	4,309.48
Mississippi	1,886.06		
Missouri	11,394.59	Total	3,751,405.00

The explanation of the increase in assessments of tax on deficiencies in the production of distilled spirits and excess of materials used lies in the fact that a large number of new distilleries were started during the year. Taxes of this character abated before assessment under the provisions of the act of March 1, 1879, as amended by the act of May 28, 1880, amounted to $51,083.31, as follows:

Sixty-five claims from grain distillers, amount of tax abated—	
On excess of materials used	$5,050.27
On deficiencies in production of spirits	45,117.03
Thirty-three claims from fruit distillers, amount of tax abated on deficiencies	916.01
Total	51,083.31

The great falling off in assessment of overdue taxes on distilled spirits is due to the fact that while at the beginning of the fiscal year 1886 there were 19,812,118 gallons of spirits in distillery warehouses, the tax on which would become due during the year under the terms of the warehousing bonds, there were only 10,701,425 gallons of such spirits in distillery warehouses at the beginning of the year 1887. As there were 12,788,297 gallons of such spirits in bond at the beginning of the present fiscal year, some increase in assessments of this character may be expected during the year.

DETAILS OF OPERATIONS IN DISTILLERY WAREHOUSES.

The following tables furnish detailed statements in taxable gallons as to operations at distillery warehouses during the year and the months of July, August, and September, 1887; also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1886:

1. By districts and months of production, pages LIII to LIX inclusive.
2. By districts and kinds known to the trade, pages LX, LXI.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see pages CXVI, CXVII.

II.—Spirits produced:
1. By kinds known to the trade during fiscal year 1886, page LXIII.
2. By districts and kinds during fiscal year 1887, pages LXII, LXIII.
3. In aggregate during years 1883, 1884, 1885, 1886, and 1887, page CXVI.

III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds fiscal year 1886, page LXXXVI.
2. Tax-paid by districts and kinds during fiscal year 1887, pages LXXXV and LXXXVI.
3. Tax-paid by kinds 1886 and 1887 compared, page CXV.
4. Tax-paid in aggregate, 1883, 1884, 1885, 1886, and 1887, page CXVI.
5. For export by districts and kinds during fiscal year 1886, page XCIII.
6. For export by districts and kinds during fiscal year 1887, pages XCIV, XCV.
7. For export by domestic and foreign ports and kinds in 1886, pages XCVI to XCVIII.
8. For export by domestic and foreign ports and kinds in 1887, pages XCIX, C.
9. For export in aggregate by years during the past fifteen years, page CI.
10. For scientific purposes and use of the United States by kinds in 1886 and 1887, page CI.
11. For manufacturing warehouses by districts and kinds, year 1887, page CII.
12. Lost by leakage in 1881, 1882, 1883, 1884, 1885, and 1886, also by districts and kinds in 1887, pages XC to XCII.
13. Lost by casualty, &c., in 1886, also by districts and kinds in 1887, also by calendar years 1872 to 1886, inclusive, page CIII.
14. Losses and withdrawals not tax-paid or for export 1883, 1884, 1885, 1886, and 1887, page CXVI.

IV.—Spirits in warehouse, June 30, 1887:
1. By districts and months of production, pages CVIII to CXIV, inclusive.
2. By districts and kinds known to the trade, pages CIV to CVII.
3. As compared with quantity in warehouses June 30, 1886, page CV.

V.—Summary of operations at distillery warehouses for the fiscal year 1887, page CXVI.

NOTE.—For statement as to balances in warehouses at close of each of past nineteen fiscal years, see page CXVII.

VI.—Operations at distillery warehouses during July, August, and September of 1886 and 1887:
1. Spirits produced in July, August, and September, 1886, by months, page CXX.
2. Spirits produced same months in 1887, by months and States, page CXX.
3. Spirits withdrawn tax-paid in July, August, and September, 1886, by months, page CXX.
4. Spirits withdrawn tax-paid same months in 1887, by months and States, page CXX.
5. Spirits withdrawn for export in July, August, and September, 1887, page CXXI.
6. Spirits withdrawn for export in July, August, September, and October, 1880, 1881, and 1882, and in July, August, and September, 1883, 1884, 1885, 1886, and 1887, page CXXII.
7. Spirits in warehouse October 1, 1883, 1884, 1885, 1886, and 1887, page CXXI.

VII.—Spirits in hands of wholesale dealers and rectifiers:
1. Quantity in aggregate, by districts, held October 1, 1886, page CXVII.
2. Quantity by districts and kinds held October 1, 1887, pages CXVIII, CXIX.

VIII.—Quantity of spirits in the United States October 1, 1887, page CXXIV.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1886.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1886.

[In taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	District of Connecticut.	District of Delaware.	District of Georgia.	First district of Illinois.	Second district of Illinois.	Fourth district of Illinois.
Prior to May, 1883	.....	.....	.....	.....	.....	.....	230	.....	.....
May, 1883	.....	.....	.....	.....	.....	.....	1,699	.....	.....
June, 1883	.....	88	.....	.....	.....	.....	.....	.....	3,046
July, 1883	.....	.....	.....	.....	.....	.....	.....	.....	.....
August, 1883	.....	.....	.....	.....	.....	.....	1,153	.....	.....
September, 1883	.....	.....	.....	.....	.....	.....	.....	.....	.....
October, 1883	.....	.....	.....	.....	.....	46	1,042	.....	.....
November, 1883	.....	.....	.....	.....	.....	175	.....	.....	.....
December, 1883	.....	76	.....	.....	.....	119	.....	324	.....
January, 1884	.....	768	.....	.....	.....	166	835	.....	.....
February, 1884	.....	828	.....	.....	.....	399	180	845	1,712
March, 1884	.....	1,256	.....	.....	.....	222	2,635	615	.....
April, 1884	.....	1,824	.....	.....	.....	497	4,188	1,161	.....
May, 1884	.....	2,061	462	.....	.....	338	15,643	.....	2,556
June, 1884	.....	186	.....	.....	.....	231	5,819	.....	.....
July, 1884	.....	356	.....	.....	.....	.....	2,615	.....	.....
August, 1884	.....	222	.....	.....	.....	46	499	.....	.....
September, 1884	.....	34	.....	.....	.....	378	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	524	1,150	.....	.....
November, 1884	.....	190	1,140	.....	.....	138	442	.....	.....
December, 1884	.....	47	.....	.....	.....	317	13,070	330	.....
January, 1885	.....	388	.....	625	.....	776	20,304	4,319	.....
February, 1885	.....	1,522	969	.....	.....	557	2,011	4,296	.....
March, 1885	.....	1,613	.....	1,814	.....	907	36,409	3,842	.....
April, 1885	.....	1,891	5,726	47	.....	845	52,006	3,814	.....
May, 1885	.....	280	.....	1,705	354	717	77,423	2,248	.....
June, 1885	.....	.....	12,435	.....	205	756	22,440	.....	.....
July, 1885	.....	.....	.....	.....	.....	713	22,686	.....	.....
August, 1885	.....	.....	579	.....	.....	812	5,740	.....	.....
September, 1885	.....	.....	.....	.....	.....	410	2,543	.....	.....
October, 1885	.....	.....	.....	.....	.....	1,006	73,816	.....	.....
November, 1885	.....	220	.....	170	.....	835	69,287	3,253	.....
December, 1885	.....	1,427	.....	994	.....	1,000	24,736	5,403	.....
January, 1886	.....	2,399	.....	961	.....	683	53,615	6,094	.....
February, 1886	.....	2,526	.....	1,338	.....	1,915	58,178	5,183	.....
March, 1886	19	3,411	2,546	2,281	.....	2,627	25,589	5,386	.....
April, 1886	205	6,051	1,326	1,491	.....	4,274	47,191	2,063	.....
May, 1886	15	7,045	.....	1,409	.....	6,171	58,797	.....	.....
June, 1886	428	5,085	3,160	2,278	.....	9,460	65,403	.....	.....
Total	667	41,794	28,343	15,113	559	38,060	769,374	49,176	7,314

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.
Prior to May, 1883	.....	.....	.....	.....	.....	.....	.....	65,598
May, 1883	.....	.....	.....	21,040	.....	.....	.....	57,412
June, 1883	.....	.....	.....	16,164	.....	.....	.....	12,833
July, 1883	.....	.....	.....	5,655	.....	.....	.....	2,049
August, 1883	1,213	.....	.....	.....	.....	5,907	.....	204
September, 1883	637	.....	.....	.....	.....	.....	.....	157
October, 1883	44	.....	.....	.....	.....	.....	486	173
November, 1883	216	.....	.....	1,100	.....	.....	1,052	8,325
December, 1883	.....	.....	.....	4,931	.....	.....	716	50,218
January, 1884	.....	.....	.....	1,815	.....	.....	323	105,543
February, 1884	22	.....	.....	46	.....	.....	.....	104,440
March, 1884	.....	.....	.....	14,431	.....	5,197	.....	126,089
April, 1884	1,106	.....	.....	25,891	.....	18,311	.....	126,208
May, 1884	.....	.....	.....	58,284	1,409	.....	.....	114,344
June, 1884	.....	.....	.....	43,526	.....	.....	.....	34,240
July, 1884	129	.....	.....	.....	.....	.....	.....	4,243
August, 1884	10,157	.....	.....	4,648	.....	.....	.....	6,997
September, 1884	3,349	.....	.....	3,638	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....	.....
November, 1884	1,416	.....	.....	3,905	.....	.....	.....	4,785
December, 1884	.....	.....	.....	5,359	.....	.....	.....	28,508
January, 1885	3,863	.....	.....	30,381	.....	.....	.....	99,727
February, 1885	14,526	.....	.....	111,955	.....	.....	.....	122,825
March, 1885	6,263	.....	.....	118,513	3,172	.....	.....	188,399
April, 1885	23,969	.....	.....	95,366	3,958	.....	.....	264,237
May, 1885	25,452	.....	.....	110,181	2,597	8,370	.....	265,894
June, 1885	32,792	.....	.....	59,054	.....	144,238	.....	90,986
July, 1885	6,030	.....	.....	4,285	.....	.....	.....	689
August, 1885	13,603	.....	.....	3,765	.....	.....	.....	.....
September, 1885	6,288	.....	.....	29,337	.....	.....	.....	30
October, 1885	29,919	.....	.....	4,498	1,125	.....	.....	.....
November, 1885	61,182	.....	495	15,542	1,170	.....	.....	40,103
December, 1885	16,597	.....	.....	71,202	185	.....	.....	164,683
January, 1886	43,052	.....	46	65,317	.....	.....	.....	217,350
February, 1886	210,718	.....	2,034	75,065	4,176	.....	49	245,874
March, 1886	212,328	.....	3,252	89,062	13,983	.....	195	336,956
April, 1886	399,902	7,912	179	86,211	44,827	.....	2,531	321,091
May, 1886	280,164	15,050	589	196,552	38,570	.....	4,456	322,074
June, 1886	145,782	30,188	4,839	67,354	23,733	.....	4,197	100,575
Unadjusted balances on seven months' export bonds	.....	.....	.....	.....	.....	.....	.....	2
Total	1,550,719	53,150	11,434	1,444,073	138,905	182,023	14,005	3,633,861

IN WAREHOUSE JUNE 30, 1886—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.
Prior to May, 1883	1,662	.....	.....	.....	.....	.....	.....	.....
	114,318	905	108,824	63,047	7,872	.....	.....	.....
May, 1883	388,650	94,999	247,757	58,346	48,065	.....	.....	.....
June, 1883	93,341	57,089	99,007	10,963	42,411	921	.....	21
July, 1883	226	85	9,289	274	8,258	2,044	.....	.....
August, 1883	.....	.....	.....	189	.....	222	.....	.....
September, 1883	.....	258	.....	44	.....	.....	.....	.....
October, 1883	.....	955	.....	323	1,890	.....	542	.....
November, 1883	99,572	1,372	33,755	14,196	67,717	5,858	.....	47
December, 1883	285,436	16,955	75,660	59,020	93,324	6,177	574	.....
January, 1884	440,273	18,367	100,999	80,155	67,704	4,946	.....	.....
February, 1884	406,630	14,935	152,490	85,557	86,424	226	.....	.....
March, 1884	573,946	47,624	233,750	116,539	106,040	1,261	536	.....
April, 1884	666,454	79,617	347,901	145,101	123,662	2,986	.....	.....
May, 1884	597,828	142,057	346,097	126,448	147,646	1,473	.....	.....
June, 1884	181,502	62,033	174,671	39,771	92,713	318	.....	.....
July, 1884	48,405	9,585	14,318	18	45,226	3,412	.....	.....
August, 1884	3,397	.....	.....	22	10	185	.....	315
September, 1884	.....	.....	.....	.....	3,094	202	.....	.....
October, 1884	1,366	846	.....	4,350	2,015	.....	.....	.....
November, 1884	49,324	2,688	.....	10,771	45,866	7,208	1,378	.....
December, 1884	208,806	653	8,107	47,436	69,936	7,055	.....	.....
January, 1885	440,822	952	61,290	90,648	91,452	11,052	.....	.....
February, 1885	576,496	21,952	240,620	148,136	154,650	6,307	.....	2,393
March, 1885	981,237	114,528	386,426	254,250	192,288	6,308	.....	1,804
April, 1885	1,179,093	196,444	480,048	256,288	211,258	17,274	.....	1,254
May, 1885	1,161,774	292,988	447,130	270,147	212,800	12,702	2,544	8,800
June, 1885	*580,188	124,466	230,287	120,735	170,833	8,103	636	363
July, 1885	*20,208	9,357	16,511	34,576	64,613	2,950	.....	150
August, 1885	*10,462	1,122	.....	21,648	28,306	3,609	368	.....
September, 1885	*21,842	4,546	.....	13,573	41,481	20,567	.....	89
October, 1885	*30,721	17,909	.....	16,205	132,589	14,306	.....	2,898
November, 1885	*293,951	60,478	13,052	85,949	139,406	48,486	.....	2,620
December, 1885	*890,809	152,890	255,961	123,008	182,976	37,983	.....	1,456
January, 1886	*1,160,105	136,712	454,592	209,305	191,998	33,711	.....	1,745
February, 1886	*1,331,399	224,964	463,857	283,257	195,495	47,530	540	546
March, 1886	*1,682,265	339,029	613,624	416,612	277,807	52,519	3,361	4,103
April, 1886	*1,638,224	391,894	606,072	392,777	260,129	58,433	4,831	1,688
May, 1886	*1,503,056	377,158	451,197	323,025	271,185	83,126	6,590	62,260
June, 1886	*409,838	268,500	121,553	141,337	187,730	93,611	6,431	4,356
Unadjusted balance on seven months' export bonds	.....	.....	.....	2,783	.....	.....	.....	.....
Total	18,073,626	3,286,912	6,794,845	4,066,829	4,066,869	603,071	28,331	96,908

*These quantities are those reported by the collector, and as the total was correct, were accepted as correct. The error was not discovered until the report was printed. The quantities should have been stated as follows:

1885.	Gallons.	1886.	Gallons.
June	599,136	January	1,078,107
July	89,878	February	1,257,705
August	90,836	March	1,580,801
September	95,569	April	1,544,109
October	131,559	May	1,439,067
November	369,866	June	414,210
December	882,225		

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fourth district of Missouri.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Twenty-first district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.
Prior to May, 1883	.....	.....	.....	.....	.....	.....	.....	.....	.....
May, 1883	.....	.....	.....	.....	.....	.....	.....	.....	.....
June, 1883	.....	2,178	.....	.....	.....	.....	.....	.....	.....
July, 1883	.....	.....	.....	.....	.....	.....	.....	364	.....
August, 1883	.....	.....	.....	.....	.....	.....	.....	435	.....
September, 1883	.....	.....	.....	260	1,225	.....	437	.....	.....
October, 1883	.....	.....	805	360	.....	.....	.....	225	.....
November, 1883	.....	187	33,646	.....	.....	2,163	.....	2,824	.....
December, 1883	.....	2,831	.....	.....	.....	.....	.....	6,933	.....
January, 1884	.....	2,552	.....	.....	415	.....	.....	5,623	53
February, 1884	.....	2,078	.....	.....	2,263	.....	.....	460	52
March, 1884	.....	5,643	.....	.....	2,303	.....	.....	8,633	.....
April, 1884	.....	5,326	.....	220	.....	1,665	.....	2,370	52
May, 1884	.....	9,220	.....	.....	6,684	.....	.....	1,109	.....
June, 1884	.....	12,818	.....	.....	440	.....	.....	3,384	74
July, 1884	43	.....	.....	217	1,212	2,263	.....	2,888	.....
August, 1884	343	.....	.....	1,206	.....	.....	.....	310	.....
September, 1884	.....	726	.....	1,252	1,964	.....	.....	1,167	.....
October, 1884	.....	1,555	.....	.....	2,158	.....	.....	709	.....
November, 1884	.....	.....	.....	391	524	.....	.....	2,509	67
December, 1884	541	366	.....	1,495	.....	5,866	.....	7,832	94
January, 1885	.....	352	.....	678	.....	9,695	.....	17,205	99
February, 1885	.....	205	.....	801	.....	.....	.....	1,020	23
March, 1885	.....	2,042	.....	1,038	.....	1,369	.....	17,903	354
April, 1885	86	6,413	.....	820	.....	.....	.....	23,211	354
May, 1885	1,382	5,214	.....	718	.....	.....	.....	19,510	347
June, 1885	2,126	5,284	.....	1,974	.....	.....	.....	22,063	227
July, 1885	534	.....	.....	2,789	.....	2,158	.....	11,984	.....
August, 1885	.....	23	.....	2,705	.....	2,059	.....	16,425	.....
September, 1885	.....	187	.....	2,684	.....	1,965	.....	14,502	.....
October, 1885	1,387	4,267	.....	2,155	.....	.....	.....	25,171	.....
November, 1885	399	5,535	3,299	1,806	.....	.....	.....	21,909	125
December, 1885	.....	15,170	13,176	2,898	7,878	5,127	.....	38,269	178
January, 1886	.....	10,392	7,124	2,747	26,275	1,869	.....	21,915	169
February, 1886	.....	22,814	15,560	2,547	32,563	3,089	.....	38,563	350
March, 1886	.....	48,329	24,195	2,951	34,440	11,906	.....	33,804	554
April, 1886	598	62,026	33,418	.....	36,393	12,892	.....	24,617	1,014
May, 1886	1,608	44,316	33,155	.....	15,991	7,408	.....	23,017	1,226
June, 1886	1,008	27,762	72,282	.....	.....	13,283	.....	23,916	936
Total	10,055	305,811	236,660	34,712	172,728	84,277	437	442,779	6,348

IN WAREHOUSE JUNE 30, 1886—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	Fifth district of North Carolina.	Sixth district of North Carolina.	First district of Ohio.	Sixth district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.
Prior to May, 1883	104	535	7	14,942	.....	.....	.....	.....
May, 1883	.....	219	34,188	13,548	4,950	.....	139	.....
June, 1883	57	113	2,780	13,114	4,951	.....	.....	.....
July, 1883	12	220	.....	925	.....	.....	.....	.....
August, 1883	26	345	.....	.....	.....	.....	.....	.....
September, 1883	.....	249	.....	.....	.....	.....	.....	.....
October, 1883	.....	463	1,211	.....	.....	.....	.....	.....
November, 1883	.....	320	5,157	.....	.....	.....	.....	.....
December, 1883	46	166	8,384	349	3,376	.....	134	.....
January, 1884	210	244	5,145	17,098	3,614	.....	114	.....
February, 1884	266	227	.....	12,039	3,825	.....	45	405
March, 1884	235	363	.....	13,243	4,320	.....	968	457
April, 1884	211	211	21,908	10,735	2,378	42	1,224	319
May, 1884	157	21	13,184	12,084	1,243	190	623	1,332
June, 1884	.....	44	41,003	7,678	211	11,042	1,150	838
July, 1884	.....	.....	19,026	12,369	.....	.....	1,694	.....
August, 1884	.....	.....	17,091	.....	.....	7,070	1,916	.....
September, 1884	.....	.....	8,223	.....	.....	2,485	1,978	.....
October, 1884	198	196	11,542	.....	.....	.....	1,980	.....
November, 1884	151	134	5,505	.....	.....	135	1,987	.....
December, 1884	169	217	11,328	.....	367	.....	2,057	888
January, 1885	189	222	6,990	35,985	577	.....	1,818	1,910
February, 1885	492	147	45,960	68,145	199	4,590	591	2,040
March, 1885	367	336	95,390	72,249	.....	1,922	1,653	2,333
April, 1885	470	359	82,968	80,816	2,824	4,396	3,212	2,122
May, 1885	135	243	48,161	81,808	4,889	6,710	3,758	1,114
June, 1885	.....	145	6,377	73,993	1,794	6,932	2,087	.....
July, 1885	75	.....	8,355	30,227	.....	3,386	3,060	.....
August, 1885	.....	.....	7,934	.....	.....	4,903	2,934	.....
September, 1885	.....	45	4,314	.....	.....	505	2,951	.....
October, 1885	.....	72	10,108	.....	603	890	3,079	.....
November, 1885	22	.....	23,308	44,050	553	2,170	2,936	.....
December, 1885	267	297	29,581	82,848	328	10,914	3,843	.....
January, 1886	829	2,694	35,492	87,390	3,320	4,905	5,208	826
February, 1886	3,706	4,039	73,498	77,584	4,465	7,865	3,419	1,937
March, 1886	4,835	8,736	67,100	89,485	4,897	18,274	5,047	2,190
April, 1886	3,783	15,633	39,348	83,541	3,856	21,733	6,071	618
May, 1886	4,815	20,099	135,686	86,977	1,226	9,222	5,699	.....
June, 1886	3,816	28,054	139,160	96,138	1,664	17,950	4,560	.....
Under seizure	665	.....	.....	.....	.....	.....	.....	.....
Total	26,308	85,408	1,065,412	1,219,360	60,430	148,231	77,935	19,329

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.
Prior to May, 1883	.....	.....	.....	.....	1,546	.....	.....	182
May, 1883	11,300	7,415	268	825	28,146	16,486	.....	224
June, 1883	3,386	2,444	541	2,105	24,827	.....	.....	92
July, 1883	476	4,400	890	2,351	9,562	.....	22	90
August, 1883	176	3,951	535	1,974	6,847	.....	53	.....
September, 1883	.....	3,298	315	2,133	5,137	.....	171	.....
October, 1883	.....	311	985	2,098	32,755	.....	.....	.....
November, 1883	.....	2,000	1,853	.....	94,961	151	.....	44
December, 1883	1,604	2,935	1,147	.....	115,864	124	.....	23
January, 1884	2,307	4,329	1,268	1,172	75,799	43,832	41	.....
February, 1884	8,584	5,987	1,154	1,557	53,102	48,940	.....	.....
March, 1884	17,041	9,932	1,333	3,088	95,805	63,376	.....	135
April, 1884	27,654	7,127	2,397	3,873	124,304	64,294	.....	146
May, 1884	22,664	11,182	1,223	1,636	138,464	63,753	.....	45
June, 1884	25,211	13,089	.....	.....	135,594	56,370	.....	91
July, 1884	17,880	4,745	.....	.....	117,508	.....	.....	202
August, 1884	.....	1,590	.....	.....	67,149	.....	.....	142
September, 1884	.....	2,154	178	.....	62,883	.....	.....	.....
October, 1884	.....	4,943	1,299	.....	68,782	31,392	.....	.....
November, 1884	8,027	8,164	1,962	.....	50,610	46,057	.....	.....
December, 1884	31,490	15,857	1,422	824	51,369	57,658	.....	.....
January, 1885	33,539	17,073	1,671	1,933	62,924	62,510	.....	47
February, 1885	28,287	14,521	1,735	1,701	113,738	55,190	.....	270
March, 1885	32,961	16,871	1,575	1,898	162,550	61,498	.....	542
April, 1885	26,649	20,883	1,884	1,735	190,487	61,944	.....	781
May, 1885	30,592	17,238	1,583	872	195,153	60,309	.....	885
June, 1885	33,773	15,681	1,034	322	142,131	59,778	.....	817
July, 1885	34,608	9,777	.....	.....	80,780	58,613	.....	815
August, 1885	12,577	2,613	.....	.....	37,868	.....	.....	184
September, 1885	16,896	6,373	1,206	.....	53,882	.....	.....	101
October, 1885	30,820	6,712	1,766	.....	151,335	47,728	.....	96
November, 1885	28,328	9,858	2,608	.....	211,749	71,478	.....	161
December, 1885	36,237	11,204	681	.....	245,085	77,524	.....	140
January, 1886	34,475	14,179	678	.....	145,443	74,962	132	100
February, 1886	33,035	14,313	776	2,456	150,295	69,683	1,342	722
March, 1886	48,292	17,795	1,278	3,931	198,365	81,449	1,943	1,271
April, 1886	51,703	18,601	2,656	3,143	195,760	91,720	1,574	1,788
May, 1886	49,369	22,006	566	483	195,944	76,929	2,877	2,795
June, 1886	29,926	19,926	1,409	.....	187,171	71,087	2,451	3,479
Total	**769,867**	**371,477**	**41,876**	**42,110**	**4,081,674**	**1,574,835**	**10,606**	**16,410**

IN WAREHOUSE JUNE 30, 1886—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[In taxable gallons.]

Month and year	Fifth district of Tennessee.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1886.
Prior to May, 1883	4,050	.....	.....	.....	330	.....	.....	.....	{ 1,762 382,390
May, 1883	9,394	.....	.....	.....	2,474	10,467	.....	.....	1,058,011
June, 1883	12,057	.....	.....	45	1,593	8,899	.....	.....	415,066
July, 1883	14,402	.....	.....	.....	2,086	.....	.....	.....	63,680
August, 1883	14,153	.....	.....	.....	562	.....	.....	.....	37,945
September, 1883	13,733	.....	.....	.....	135	.....	.....	.....	28,189
October, 1883	24,053	.....	.....	118	608	.....	1,813	.....	71,396
November, 1883	28,068	.....	.....	184	3,726	10,395	.....	.....	419,064
December, 1883	32,060	.....	.....	361	6,401	22,132	.....	.....	798,400
January, 1884	14,307	.....	.....	988	5,529	25,794	.....	641	1,032,969
February, 1884	12,031	.....	.....	1,819	9,920	28,547	66	602	1,048,703
March, 1884	18,467	.....	.....	1,605	4,768	34,809	90	.....	1,516,755
April, 1884	18,131	.....	32	1,578	8,202	37,724	373	.....	1,887,403
May, 1884	49,787	.....	.....	1,440	7,836	39,259	.....	.....	1,939,782
June, 1884	43,234	.....	.....	590	5,779	24,856	.....	.....	1,018,506
July, 1884	25,042	.....	.....	194	6,430	46	.....	89	340,155
August, 1884	14,640	.....	.....	.....	1,653	.....	.....	.....	139,608
September, 1884	11,269	.....	.....	.....	951	43	966	.....	106,934
October, 1884	10,189	.....	.....	49	3,121	178	.....	.....	148,542
November, 1884	19,602	.....	.....	89	4,228	205	132	.....	279,730
December, 1884	18,605	.....	.....	184	6,497	137	.....	.....	604,887
January, 1885	14,467	.....	.....	132	8,936	349	4,225	.....	1,140,125
February, 1885	15,942	.....	1,220	339	9,768	16,121	4,950	267	1,797,477
March, 1885	17,195	.....	3,579	514	12,754	42,379	7,091	.....	2,856,136
April, 1885	39,127	.....	1,587	326	12,891	46,478	3,574	.....	3,409,915
May, 1885	34,026	.....	.....	612	8,627	55,062	1,063	.....	3,484,117
June, 1885	32,503	.....	.....	472	6,439	28,702	.....	.....	*2,043,171
July, 1885	27,463	.....	.....	179	995	192	.....	.....	*458,758
August, 1885	12,025	.....	.....	188	910	132	.....	.....	*193,494
September, 1885	24,973	.....	.....	.....	615	19,048	.....	.....	*290,953
October, 1885	25,905	.....	.....	497	4,768	28,985	.....	986	*672,322
November, 1885	26,567	.....	.....	841	11,136	29,647	2,031	1,064	*1,337,779
December, 1885	26,945	.....	.....	1,180	5,724	28,156	4,373	.....	*2,579,333
January, 1886	34,925	.....	120	965	5,805	44,458	8,986	1,227	*3,154,795
February, 1886	33,770	.....	1,150	1,063	10,097	37,402	3,222	1,665	*3,807,634
March, 1886	41,301	.....	5,594	1,793	14,765	60,642	6,115	2,056	*4,930,288
April, 1886	46,961	44	12	1,826	13,855	57,588	14,762	1,308	*5,128,144
May, 1886	71,150	.....	.....	1,334	7,033	59,100	22,428	1,141	*4,912,089
June, 1886	63,557	.....	.....	1,247	3,666	30,131	15,718	718	*2,556,853
Under seizure, and unadjusted balances	.....	.....	.....	.....	.....	.....	.....	.....	3,450
Total	996,076	44	13,294	22,752	221,613	828,063	101,978	11,764	58,096,620

*Owing to an error, explained on page LV, the product of these months remaining in warehouse June 30, 1886, should have been stated as follows, viz:

Months.	Gallons.	Months.	Gallons.
1885.		1886.	
June	2,062,119	January	3,072,797
July	528,428	February	3,733,940
August	273,868	March	4,828,824
September	364,680	April	5,034,029
October	773,160	May	4,848,100
November	1,413,694	June	2,561,225
December	2,570,749		

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1886.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1886.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Alabama								667	667	Corn whisky.
Arkansas								41,794	41,794	Do.
First California							28,343		28,343	
Fourth California										
Connecticut					15,113				15,113	
Delaware	559								559	
Georgia		589						37,471	38,060	
First Illinois			5,960		7,647		102,705	653,062	769,374	
Second Illinois	49,176								49,176	
Fourth Illinois								7,314	7,314	Sour-mash whisky.
Fifth Illinois	672,966	25,578	473,672		421		378,082		1,550,719	
Eighth Illinois			46,700				6,450		53,150	
Thirteenth Illinois			2,278				8,525	631	11,434	Whisky and Bourbon whisky.
Sixth Indiana	290,279	482,072	39,901				51,094	580,727	1,444,073	Whisky and barley whisky.
Seventh Indiana	46,691		7,928		402			83,884	138,905	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa						28,015	153,913	95	182,023	Proof spirits.
Kansas	2,577		11,032				396		14,005	
Second Kentucky	3,609,872	23,989							3,633,861	
Fifth Kentucky	17,294,580	751,920	2,129			6,156		18,841	18,073,626	Malt whisky.
Sixth Kentucky	2,307,421	223,105	293	33,045	3,511			719,537	3,286,912	Whisky and malt whisky.
Seventh Kentucky	5,835,810	936,572						22,463	6,794,845	Wheat and malt whisky.
Eighth Kentucky	3,884,400	182,234						196	4,066,830	Potato whisky.*
Maryland	213	4,010,299				7,006	49,351		4,066,869	
Third Massachusetts				603,071					603,071	
Tenth Massachusetts					28,331				28,331	
First Missouri	49,358		9,807				30,816	6,927	96,908	Whisky.
Fourth Missouri	8,193	1,862							10,055	
Sixth Missouri	163,688	1,884	81,802			103	46,888	11,446	305,811	Corn whisky.
Montana										
Nebraska	81,427	48,339	64,132				42,762		236,660	
New Hampshire				34,712					34,712	
Third New Jersey		172,728							172,728	
First New York			1,636		16,161		574	65,906	84,277	Whisky.
Twenty-fourth New York								437	437	Common whisky.

Twenty-eighth New York	50,970	282,604	353	68,765	2,070	.....	9,535	28,482	442,779	Malt whisky.
Fourth North Carolina	.....	44	.....	108	.....	.....	.....	6,196	6,348	Corn whisky.
Fifth North Carolina	.....	.....	.....	.....	.....	.....	.....	26,308	26,308	Do.
Sixth North Carolina	.....	.....	.....	.....	.....	.....	.....	85,408	85,408	Do.
First Ohio	481,439	301,295	500	.....	2,119	2,653	25,067	252,339	1,065,412	Malt, corn, copper-distilled whisky and whisky.
Sixth Ohio	419,469	297,640	8,475	.....	.....	.....	.....	493,776	1,219,360	Bowen, shamrock, and malt whisky.
Tenth Ohio	36,124	22,315	.....	.....	.....	.....	.....	1,991	60,430	Rye malt whisky.
Eleventh Ohio	13,026	5,466	.....	.....	.....	129,739	.....	.....	148,231	
Eighteenth Ohio	5,480	71,005	.....	.....	55	48	.....	1,347	77,935	Wheat and malt whisky and blended spirits.
Oregon	13,758	5,571	.....	.....	.....	.....	.....	.....	19,329	
First Pennsylvania	.....	768,932	.....	.....	.....	.....	88	847	769,867	Wheat and malt whisky.
Ninth Pennsylvania	.....	367,645	.....	.....	.....	3,832	.....	.....	371,477	
Twelfth Pennsylvania	.....	40,850	.....	.....	.....	1,026	.....	.....	41,876	
Nineteenth Pennsylvania	.....	41,308	.....	.....	.....	.....	.....	802	42,110	Wheat whisky.
Twenty-second Pennsylvania	.....	4,081,674	.....	.....	.....	.....	.....	.....	4,081,674	
Twenty-third Pennsylvania	.....	1,165,435	.....	.....	.....	.....	.....	409,400	1,574,835	Corn and rye Montrose.
South Carolina	.....	.....	.....	.....	.....	.....	.....	10,606	10,606	Corn whisky.
Second Tennessee	.....	815	.....	.....	.....	.....	.....	15,595	16,410	Do.
Fifth Tennessee	.....	160,864	.....	.....	.....	.....	.....	835,212	996,076	Lincoln, Moore, and Robertson county whisky.
Third Texas	.....	.....	.....	.....	.....	.....	.....	44	44	Corn whisky.
Fourth Texas	.....	.....	.....	.....	.....	.....	.....	13,294	13,294	Do.
Fourth Virginia	10,430	12,322	.....	.....	.....	.....	.....	.....	22,752	
Sixth Virginia	.....	221,613	.....	.....	.....	.....	.....	.....	221,613	
West Virginia	8,232	819,831	.....	.....	.....	.....	.....	.....	828,063	
First Wisconsin	24,485	9,424	3,478	.....	2,091	7,525	48,657	6,318	101,978	Kuemmel, malt and common whisky.
Third Wisconsin	.....	11,764	.....	.....	.....	.....	.....	.....	11,764	
Total	35,360,622*	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	58,096,620*	
Remaining in warehouse June 30, 1885	33,123,643	13,650,289	750,419	669,209	99,231	197,404	1,462,577	4,772,144	54,724,916	

* Including 1 gallon error in former exports corrected.

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirts.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Alabama								2,565	2,565	Corn whisky.
Arkansas		601						38,414	39,015	Do.
First California	9,702	240					309,927		319,869	
Connecticut					84,445				84,445	
Delaware										
Georgia		47						231,621	231,668	Corn whisky.
First Illinois			1,614,672		209,183	4,934	3,567,806	1,765,952	7,162,547	Whisky.
Second Illinois	32,922								32,922	
Fourth Illinois								9,325	9,325	Sour-mash whisky.
Fifth Illinois	1,369,841	46,999	2,816,657		88,454	288,043	10,459,307		15,069,301	
Eighth Illinois			786,268			106,117	233,954		1,126,339	
Thirteenth Illinois	6,973		90,312				272,564	6,600	376,449	Whisky.
Sixth Indiana	46,234	211,754	498,462		13,461	287,025	758,573	959,360	2,774,869	Whisky and barley.
Seventh Indiana	11,159		224,031		888	15,092		616,047	867,217	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa	2,154		234,359				1,778,812	20,915	2,036,240	Proof spirits.
Kansas			6,779						6,779	
Second Kentucky	1,419,336								1,419,336	
Fifth Kentucky	8,779,631	366,205	229,018			37,150		12,860	9,424,864	Malt whisky.
Sixth Kentucky	1,152,268	311,935	58,203	97,350	28,369	144,405	385,126	3,189,396	5,367,052	Whisky and malt whisky.
Seventh Kentucky	1,929,763	254,046						8,054	2,191,863	Malt whisky.
Eighth Kentucky	845,640	134,354							979,994	
Maryland		1,124,769	709		595	133,564	430,446		1,690,083	
Third Massachusetts				1,737,851					1,737,851	
Tenth Massachusetts					71,991				71,991	
First Missouri	94,696		484,672		29,234	2,693	1,582,665	71,214	2,265,174	Whisky.
Fourth Missouri	12,005	2,414							14,419	
Sixth Missouri	127,491	6,563	498,077		10,098	138	498,946	12,850	1,154,163	Corn.
Nebraska	139,014	37,053	1,389,224				732,960		2,298,260	
New Hampshire				21,890					21,890	
Third New Jersey		487,683							487,683	
First New York			206,043		94,523		737,680	41,901	1,080,147	
Twenty-first New York										
Twenty-eighth New York	75,086	60,254	65,034		18,075	7,980	428,325	8,924	663,678	
Fourth North Carolina				132				15,489	15,621	Corn whisky

Fifth North Carolina								80,124	80,124	Do.
Sixth North Carolina								352,292	352,292	Corn.
First Ohio	374,447	125,311	541,121		93,607	153,990	3,607,742	2,309,704	7,275,922	Malt, corn, copper distilled whisky.
Sixth Ohio	518,004	273,895	291,703			43,936	835,167	294,198	2,256,903	Bowen and shamrock.
Tenth Ohio	12,927	15,161							28,088	
Eleventh Ohio	10,435	4,185				1,155,060			1,169,680	
Eighteenth Ohio	4,369	30,424							34,793	
Oregon		6,654							6,654	
First Pennsylvania		424,174						743	424,917	Wheat and malt whisky.
Ninth Pennsylvania		231,689				5,647			237,336	
Twelfth Pennsylvania		47,769							47,769	
Nineteenth Pennsylvania	4,383	114,413							118,796	
Twenty-second Pennsylvania		1,979,939							1,979,939	
Twenty-third Pennsylvania		656,421						217,971	874,392	Corn and rye Montrose.
South Carolina								42,723	42,723	Corn whisky.
Second Tennessee								35,904	35,904	
Fifth Tennessee								695,118	695,118	Do.
Third Texas										
Fourth Texas								5,281	5,281	Do.
Fourth Virginia	11,328	6,179							17,507	
Sixth Virginia		57,877							57,877	
West Virginia	10,636	204,253						14,389	229,278	Rye-malt and barley-malt whisky.
First Wisconsin	12,786	4,579	301,691		3,947	25,149	446,210	24,566	818,928	Kuemmel, malt whisky, and whisky.
Third Wisconsin	1,804	15,800			155				17,759	
Total	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599	
Deposited during year ended June 30, 1886	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,344,380	

DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (77,831,599 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1887, is less than the production (80,344,380 gallons) of the year 1886 by 2,512,781 gallons.

The difference is distributed among the different kinds known to the trade as follows:

Increase in the production of—	Gallons.	
Rum		57,271
Gin		90,418
High wines		14,675
Pure, neutral, or cologne spirits		527,638
Miscellaneous		540,744
Total increase		1,230,746

Decrease in the production of—	Gallons.	
Bourbon whisky	2,303,785	
Rye whisky	528,900	
Alcohol	910,842	
Total decrease		3,743,527
Net decrease		2,512,781

NUMBER AND LOCATION OF DISTILLERIES IN THE UNITED STATES AT WHICH SPIRITS WERE PRODUCED FROM MATERIALS (MOSTLY GRAIN) OTHER THAN APPLES, PEACHES, AND GRAPES, DURING THE YEAR ENDED JUNE 30, 1887.

[NOTE.—In the subjoined statement, each distillery is indicated by its serial number and also by the number of the internal-revenue collection district, when the State is subdivided into two or more such districts. In order that the spirits-producing sections of the country may be the more readily seen, each State is divided into nine sections, as follows: The central, northern, northeastern, eastern, southeastern, southern, southwestern, western, and northwestern. Thus it will be seen that the only producing grain distilleries in Alabama are located in the northeastern part, in California in the western part, the one in Kansas in the southern part, the two in Nebraska in the eastern part, the one in New Hampshire in the southeastern part, and the one in New Jersey in the central part. In case spirits have been withdrawn tax-paid during the year the letters TP are prefixed to the distillery number, and in case spirits remained in the warehouse June 30, 1887, the letter W is so prefixed.

ALABAMA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Ramagnan & Henderson.	TP, 9	Alabama	Cross Plains	Calhoun	NE.
Hogan & Greer	TP, 11	do	Edwardsville	Cleburne	NE.
A. Massey	TP, 12	do	Davisville	Calhoun	NE.

ARKANSAS.

H. C. Ward*	TP, W 5	Arkansas	Social Hill	Hot Springs	C.
S. L. Eidson*	TP, W 18	do	Springdale	Washington	NW.
William Easterling*	TP, W 24	do	Wharton	Madison	NW.
J. H. Cato*	TP, W 27	do	Farmington	Washington	NW.
Hickman & Bates*	TP, W 32	do	Osage Mills	Benton	NW.
A. J. Heard	TP, 48	do	Lono	Hot Springs	C.
Cotton & Welch*	TP, W 54	do	Dardanelle	Yell	W.
Robert F. Flatt*	TP, W 88	do	Logan	Benton	NW.
Williams & Co.*	TP, W 91	do	Francis	Boone	W.
J. R. Patterson & Co	TP, W 99	do	Franklin	Izard	N.
Lane & Wilks	TP, W 114	do	Hindsville	Madison	NW.
McCuistion & Co.*	TP, W 117	do	Yellville	Marion	N.
Covey & Co.*	TP, W 118	do	Nebo	Benton	NW.
J. R. Pettigrew	TP, W 119	do	Pettigrew Mills	do	NW.
Patterson & Co.*	TP, W 120	do	Batesville	Independence	N.
Frey & Black*	TP, W 124	do	Bayou Meto	Arkansas	E.
Morris & Stevens	TP, 125	do	Star of the West	Pike	W.
A. Henderson*	TP, W 126	do	Smithville	Lawrence	NE.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

CALIFORNIA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
California Distilling Co.	TP, W 3	First	Antioch	Contra Costa	W.

CONNECTICUT.

Horace Barber*	TP, W 1	Connecticut	Warehouse Point	Hartford	N.

GEORGIA.

Willis Saunders	TP, 1	Georgia	Lovejoy	Clayton	W.
Sosebee & Allen*	W 2	do	Clarksville	Habersham	NE.
G. W. Cureton*	TP, W 3	do	Rising Fawn	Dade	NW.
Kilgore Brothers	W 4	do	Stone Mountain	Gwinnett	C.
Cagle Brothers*	TP, W 5	do	Tate	Pickens	N.
J. H. Shackleford*	TP, W 7	do	Griffin	Spalding	W.
J. B. Patricks	TP, 8	do	do	do	W.
J. M. McAfee	TP, W 9	do	Canton	Cherokee	N.
R. P. Daniel*	TP, W 11	do	Eagle Cliff	Walker	NW.
B. C. Church*	TP, W 12	do	Clarkesville	Habersham	NE.
G. W. Chamlee*	TP, W 13	do	Canton	Cherokee	N.
R. C. Castlebury*	TP, W 14	do	Gainsville	Hall	N.
R. A. Chewning	TP, W 15	do	Stone Mountain	Gwinnett	C.
J. C. Jett*	TP, 17	do	Duluth	do	C.
Johnson Clemmens*	TP, W 18	do	Summerville	Chattooga	NW.
R. W. Bagby*	TP, W 19	do	Covington	Newton	C.
W. B. Moon	TP, 20	do	Gillsville	Hall	N.
H. C. Cumming*	TP, W 21	do	Griffin	Spalding	W.
J. N. Ridgeway*	TP, W 22	do	High Shoals	Carroll	W.
E. L. Phillips*	TP, 23	do	Stone Mountain	Gwinnett	C.
J. H. Mathews	TP, W 24	do	Athens	Clark	C.
A. P. Maund*	TP, W 26	do	Geneva	Talbot	W.
C. S. Northcutt*	TP, W 28	do	Marietta	Cobb	W.
L. N. Lewis*	TP, W 34	do	Cartersville	Bartow	NW.
C. E. Smith*	TP, W 38	do	Newnan	Coweta	W.
D. N. Freeman	TP, W 54	do	Flat Shoals	Merriwether	W.
W. J. and John Orr*	TP, W 58	do	Madison	Morgan	C.
Carter & Taylor*	TP, W 87	do	Carters	Gordon	NW.
J. Thornton*	TP, W 209	do	Brogdon	Fayette	W.
J. L. Graves*	TP, W 219	do	Fayetteville	do	W.
Ellington & Bro.*	TP, W 226	do	Palmetto	Campbell	W.
J. W. Anderson*	TP, W 243	do	Hot House	Fannin	N.
Michael Stoner*	TP, W 246	do	Jasper	Pickens	N.
L. Cohen & Co.*	TP, W 253	do	Vining Station	Cobb	W.
A. R. Cooper*	TP, W 279	do	Flowery Branch	Hall	N.
William E. Brown*	TP, W 284	do	Lawrenceville	Gwinnett	C.
J. D. Edmonson*	TP, W 298	do	Roy	Gilmer	N.
John M. James*	TP, W 303	do	Salt Springs	Douglas	W.
Pierce & Co.*	TP, W 306	do	Geneva	Talbot	W.
George W. Field	TP, 325	do	Jasper	Pickens	N.
Isaac W. Meadors	TP, 350	do	Covington	Newton	C.
C. P. Johnston & Co.*	TP, W 364	do	Mineral Springs	Pickens	N.
Daniel W. Willson*	TP, W 369	do	Morganton	Fannin	N.
Fuller & Lambert	TP, 392	do	Clarkesville	Habersham	NE.
J. S. and H. Worley	TP, 398	do	Tails Creek	Gilmer	N.
M. V. Teem & Co.*	TP, W 421	do	Cartecay	do	N.
Milton Holt*	TP, W 444	do	do	do	N.
A. A. Hewatt*	TP, W 453	do	Snellville	Gwinnett	C.
J. D. Sproull*	TP, W 510	do	Rome	Floyd	NW.
G. W. Swords	TP, W 638	do	Logansville	Walton	C.
John M. Dickson*	TP, W 645	do	Fayetteville	Fayette	W.
James E. Bankston*	TP, W 657	do	Jackson	Butts	C.
Thomas J. Crowell	TP, 663	do	Ola	Henry	S.
Green L. Duke*	TP, W 793	do	Pendergrass	Jackson	N.
Joel Coffee*	TP, W 808	do	Lula	Hall	N.
Charles L. Whaley*	TP, W 853	do	Jonesborough	Clayton	C.
J. A. Garland*	TP, 858	do	Jordan's Store	Pike	W.
Miller & Harris	TP, 860	do	Thomaston	Upson	W.
W. F. Tanner*	TP, W 861	do	Flowery Branch	Hall	N.
H. P. Strickland & Co.*	TP, W 862	do	Jonesborough	Clayton	C.
H. G. Kellar & Son*	TP, W 863	do	Tocoa	Franklin	NE.
Smith & Walters*	TP, W 864	do	Suwanee	Gwinnett	C.
Rice & Drummond*	TP, W 866	do	Lawrenceville	do	C.
Wallace & Moore*	TP, W 867	do	Stone Mountain	do	C.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC. — Continued.

GEORGIA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
W. A. Johnson*	TP, W 868	Georgia	Wilkins	Floyd	NW.
W. T. Bussey*	TP, W 871	....do	Warm Springs	Merriwether	W.
A. M. Wood	TP, W 884	....do	Newnan	Coweta	W.
N. J. Wheeler*	TP, W 1105	....do	Cherokee Mills	Cherokee	N.
J. T. Roberts & Co.*	TP, 1275	....do	Tobler	Upton	W.
ILLINOIS.					
Empire Distilling Co.*	TP, W 3	First	Chicago	Cook	NE.
Chicago Distilling Co.*	TP, W 5	....do	....do	....do	NE.
Riverdale Distilling Co.*	TP, W 6	....do	....do	....do	NE.
Phœnix Distilling Co.*	TP, W 7	....do	....do	....do	NE.
H. H. Shufeldt & Co.*	TP, W 9	....do	....do	....do	NE.
United States Distilling Company.*	TP, W 38	....do	....do	....do	NE.
Graham Bros*	W 7	Second	Rockford	Winnebago	N.
John M. Stringham	TP, W 28	Fourth	Jacksonville	Morgan	W.
Clarke Bros. Dist'g Co.*	TP, W 1	Fifth	Peoria	Peoria	C.
G. T. Barker*	TP, W 3	....do	....do	....do	C.
Zell, Schwabacher & Co.*	TP, W 4	....do	....do	....do	C.
Bush and Brown Distilling Company.*	TP, W 5	....do	....do	....do	C.
Woolner Bros. Distilling Company.*	TP, W 7	....do	....do	....do	C.
Woolner Bros. Distilling Company.*	TP, W 8	....do	....do	....do	C.
Monarch Distilling Co.*	TP, W 9	....do	....do	....do	C.
Great Western Distilling Company.*	TP, W 11	....do	....do	....do	C.
Manhattan Distilling Company.*	TP, W 12	....do	....do	....do	C.
Great Eastern Distilling Company.*	TP, W 14	....do	....do	....do	C.
Hamburg Distilling Co.*	TP, W 1	Eighth	Pekin	Tazewell	C.
Kruse Bros.*	TP, W 14	....do	Wesley City	....do	C.
C. J. Pfeffer*	TP, W 2	Thirteenth	Lebanon	St. Clair	SW.
INDIANA.					
Shelby Distilling Co.*	TP, W 1	Sixth	Shelbyville	Shelby	C.
J. F. Pfeffer*	TP, W 2	....do	Indianapolis	Marion	C.
Aurora Distilling Co.*	TP, W 4	....do	Aurora	Dearborn	SE.
N. J. Walsh*	TP, W 7	....do	Lawrenceburgh	....do	SE.
W. P. Squibb & Co.*	TP, W 8	....do	....do	....do	SE.
N. Oester*	TP, W 9	....do	....do	....do	SE.
Scott & Turley*	TP, W 14	....do	Mitchell	Lawrence	S.
Terre Haute Distilling Company.	TP, W 1	Seventh	Terre Haute	Vigo	W.
A. Krogmann*	TP, W 2	....do	Tell City	Perry	S.
Wm. T. Ferguson	TP, W 5	....do	Lake	Spencer	SW.
Henry Zum-Felde	W 6	....do	Indian Springs	Martin	SW.
IOWA.					
International Distillery*	TP, W 2	Second	Des Moines	Polk	C.
W. N. Hoover	TP, W 10	....do	Oskaloosa	Mahaska	NW.
KANSAS.					
The Newton Distilling Company.	TP, 27	Kansas	Newton	Harvey	S.
KENTUCKY.					
Dowell & Pendleton	TP, W 1	Second	East Fork	Metcalf	S.
Daviess Co. Distilling Company*	TP, W 2	....do	Owensborough	Daviess	W.
J. W. M. Field*	TP, W 3	....do	....do	....do	W.
Spring Water Distillery Company.*	TP, W 4	....do	Memphis Junction	Warren	S.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
John G. Roach*	TP, W 6	Second	Union Town	Union	W.
C. L. Applegate & Co.*	TP, W 7	....do	Yelvington	Daviess	W.
Eagle Distillery Co.*	TP, W 8	....do	Grissom's Landing	....do	W.
John Hanning Distilling Company.*	TP, W 11	....do	Tompkinsville	Monroe	S.
Bradshaw, Elmore & Bradshaw.*	TP, W 12	....do	Peters Creek	Barren	S.
Miles P. Mattingly*	TP, W 13	....do	Owensborough	Daviess	W.
Underwood & Cooksey	TP, W 14	....do	Glasgow	Barren	S.
E. T. Harper*	TP, W 15	....do	Kaler	Graves	SW.
Cliff Falls Distillery Co.*	TP, W 16	....do	Birke City	Daviess	W.
Sour Mash Distilling Co.*	TP, W 17	....do	Owensborough	....do	W.
Rock Spring Distilling Company.*	W 18	....do	....do	....do	W.
Hill & Winstead*	TP, W 19	....do	Henderson	Henderson	W.
T. & W. C. Pritchard	TP, W 20	....do	Glasgow	Barren	S.
T. J. Lain	TP, W 21	....do	Tracey	....do	S.
Glenmore Distilling Co.*	TP, W 24	....do	Owensborough	Daviess	W.
Riley Distilling Co.*	TP, W 26	....do	Lewisport	Hancock	W.
Josiah Wilson & Co.*	TP, W 27	....do	Edmonston	Metcalf	S.
Gentry & Gentry	TP, W 28	....do	Tompkinsville	Monroe	S.
S. E. Hudson & Co.*	TP, W 31	....do	Barren	Allen	S.
Mary E. Burks*	TP, W 34	....do	Hiseville	Barren	S.
W. W. Pipkin*	TP, W 35	....do	Scottsville	Allen	S.
W. C. Arnold	TP, W 37	....do	Carneyville	Grayson	W.
W. T. Pottinger & Co.	TP, W 38	....do	Dennis	Logan	SW.
H. E. May & Co.*	TP, W 39	....do	Leitchfield	Grayson	W.
May & Meredith	TP, 40	....do	....do	....do	W.
Wilson D. Quigley*	TP, W 41	....do	Nobob	Barren	S.
J. L. Reavis	TP, W 42	....do	Bowling Green	Warren	S.
John Pitcock*	TP, W 43	....do	Tompkinsville	Monroe	S.
Smith & Branstetter*	TP, W 44	....do	Smith's Cross Roads.	Metcalf	S.
Reynolds & Darter*	TP, W 48	....do	Glasgow	Barren	S.
Dan Bigham*	TP, W 49	....do	Marion	Crittenden	W.
E. W. Worsham & Co.*	TP, W 50	....do	Henderson	Henderson	W.
George W. Metcalf*	TP, W 51	....do	Sulphur Springs	Ohio	W.
Clark & Harper*	TP, W 53	....do	Cold Water	Calloway	SW.
Charles W. Decker*	TP, W 54	....do	Leitchfield	Grayson	W.
J. B. King	TP, W 58	....do	Glasgow	Barren	S.
Robert Toomey*	TP, W 60	....do	Randolph	Metcalf	S.
Robert H. Tuck*	TP, W 61	....do	Franklin	Simpson	S.
Davis & Willis*	TP, W 62	....do	South	Edmonson	W.
John H. Quigley*	TP, W 64	....do	Nobob	Barren	S.
Compton & Long*	TP, W 68	....do	Gamaliel	Monroe	S.
Foster & Foster*	TP, W 70	....do	Scottsville	Allen	S.
Miles & Buttram*	TP, W 72	....do	Brownsville	Edmonson	W.
Powers Tarter	TP, W 77	....do	Rock Hill	....do	W.
Giles Kelly*	TP, W 78	....do	Leitchfield	Grayson	W.
John W. Follis*	TP, W 79	....do	Scottsville	Allen	S.
Thomas Pritchard	TP, W 80	....do	Glasgow	Barren	S.
P. M. McReynolds	TP, W 81	....do	Dallam's Creek	Logan	SW.
Foster & Bros*	TP, W 82	....do	Scottsville	Allen	S.
E. H. Davis*	TP, W 83	....do	Smith's Grove	Edmonson	W.
Bridges & Parker	TP, W 84	....do	Rocky Hill	Barren	S.
Best & Taylor*	TP, W 85	....do	Glasgow	....do	S.
Orin Henderson*	TP, W 87	....do	Hopkinsville	Christian	SW.
Mitchell & Skaggs	TP, W 88	....do	Rocky Hill Station	Edmonson	W.
J. V. Harrison & Co*	TP, W 89	....do	New Roe	Allen	S.
Nathaniel Nickols*	TP, W 90	....do	Coral Hill	Barren	S.
Scott & Young*	W 91	....do	Temple Hill	....do	S.
Milner Bros*	TP, W 139	....do	Leitchfield	Grayson	W.
Alvin C. Pile*	TP, W 140	....do	Mount Hermon	Monroe	S.
Kentucky Distilling Co.*	TP, W 1	Fifth	Louisville	Jefferson	N.
J. G. Mattingly & Sons.*	TP, W 2	....do	....do	....do	N.
C. Stege & Co.*	TP, W 3	....do	....do	....do	N.
The Nelson Distilling Co.*	TP, W 4	....do	....do	....do	N.
W. H. Head & Co.*	TP, W 9	....do	Raywick	Marion	C.
Nathaniel W. Lee*	TP, W 20	....do	Columbus	Owen	N.
Mellwood Distilling Co*	TP, W 34	....do	Louisville	Jefferson	N.
Wm. R. Kinman*	TP, W 40	....do	Lusby's Mill	Owen	N.
Waterfill & Frazier*	TP, W 41	....do	Bailey's Run	Anderson	C.
Wm. H. McBrayer*	TP, W 44	....do	Lawrenceburgh	....do	C.
Wiley Searcy*	TP, W 45	....do	Ripyville	....do	C.

*Name of the distiller who gave bond May 2, 1887

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Crystal Spring Distillery Company.*	TP, W 78	Fifth	Louisville	Jefferson	N.
J. M. Atherton & Co.*.	TP, W 87	....do	Athertonville.....	La Rue	C.
Anderson Distillery Co.*	TP, W 97	....do	Louisville	Jefferson	N.
The Belle of Nelson Distillery Company.	TP, W 101	....do	New Hope.....	Nelson.....	C.
French W. Jordan*....	TP, W 105	....do	New Liberty	Owen.....	N.
Stitzel Bros.*	TP, W 106	....do	Louisville	Jefferson	N.
Fible & Crabb*	TP, W 107	....do	Eminence.....	Henry	N.
Henry McKenna*.....	TP, W 111	....do	Fairfield.....	Nelson.....	C.
Thomas B. Ripey*	TP, W 112	....do	Tyrone	Anderson.....	C.
J. S. Searcey & Co.*...	TP, W 120	....do	Lawrenceburgh ..	....do	C.
Day & Haff*.....	TP, W 134	....do	Orr	....do	C.
Taylor W. Samuels*....	TP, W 145	....do	Deatsville	Nelson.....	C.
E. L. Miles & Co.*.....	TP, W 146	....do	New Hope.....	....do	C.
D. F. Brooks*	TP W 163	....do	Mount Washington.	Bullitt.....	C.
J. M. Walker	TP, W 166	....do	Lawrenceburgh ..	Anderson	C.
Henry Sutherland*.....	TP, W 168	....do	Bardstown	Nelson.....	C.
J. W. Dant*.....	TP, W 169	....do	Chicago	Marion	C.
Smith & Smith*	TP, W 174	....do	....do	....do	C.
A. Mayfield & Co.*.	TP, W 229	....do	Athertonville.....	La Rue.	C.
David M. Beam*	TP, W 230	....do	Bardstown	Nelson.....	C.
Hawkins & Bro	TP, W 236	....do	Ripyville	Anderson	C.
J. B. Dant*.....	TP, W 240	....do	Gethsemane	Nelson.....	C.
W. B. Samuels & Co.*..	TP, W 241	....do	Samuel's Depot...	....do	C.
W. Q. Emison & Co.*..	TP, W 263	....do	Lebanon.....	Marion	C.
A. & B. Chapéze*.....	TP, W 266	....do	Clermont	Bullitt.....	C.
Wathen, Mueller & Co.*	TP, W 270	....do	Lebanon.....	Marion	C.
Simms, Moore & Edelen.*	TP, W 272	....do	Bardstown	Nelson.....	C.
Bond & Lillard*	TP, W 274	....do	Lawrenceburgh ..	Anderson	C.
John H. Beam*	TP, W 276	....do	Bardstown	Nelson.....	C.
Charles L. Krieger*....	TP, W 294	....do	Coon Hollow	....do	C.
Old Times Distillery Company.*	TP, W 297	....do	Louisville	Jefferson.....	N.
Charles Kobert & Co.* .	TP, W 299	....do	Lebanon.....	Marion	C.
A. H. Gardner & Co	TP, 353	....do	Louisville.....	Jefferson.....	N.
E. M. Babbitt*	TP, W 354	....do	....do	....do	N.
R. Cummins & Co.*	TP, W 357	....do	Loretto	Marion	C.
W. C. Smith*	TP, W 359	....do	Colesburgh	Hardin.....	C.
John G. Roach*	TP, W 360	....do	Louisville	Jefferson.....	N.
J. B. Wathen & Bro.* ..	TP, W 363	....do	....do	....do	N.
Moore & Selliger*	TP, W 364	....do	....do	....do	N.
Allen-Bradley Co.*.....	TP, W 368	....do	....do	....do	N.
Boldrick & Callaghan*.	TP, W 370	....do	Calvary.....	Marion	C.
Marion County Distillery Company.*	TP, W 372	....do	Louisville	Jefferson.....	N.
Blair, Osborn & Ballard.*	TP, W 375	....do	Chicago	Marion	C.
Purdy & Co.*	TP, W 376	....do	Bradfordsville	....do	C.
J. M. Atherton & Co.*.	TP, W 377	....do	Athertonville.....	La Rue	C.
Nelson County Ky. Distilling Company.*	TP, W 379	....do	Coon Hollow	Nelson.....	C.
Murphy & Dowling*...	TP, W 400	....do	Lawrenceburgh ..	Anderson	C.
Murphy, Barber & Co.*.	TP, W 401	....do	Clermont	Bullitt.....	C.
S. O. Hackley*.....	TP, W 406	....do	Lawrenceburgh ..	Anderson	C.
Fern Cliff Distilling Company.*	TP, W 409	....do	Louisville	Jefferson.....	N.
F. G. Walker*	TP, W 410	....do	Bardstown.....	Nelson.....	C.
Astor Distilling Co.*...	TP, W 412	....do	Louisville	Jefferson.....	N.
F. G. Paine & Co.*.....	TP, W 413	....do	Pleasure Ridge Park.	....do	N.
Wm. S. Harris*.....	TP, W 414	....do	Louisville	....do	N.
R. B. & S. P. Lancaster*	TP, W 415	....do	Bardstown	Nelson.....	C.
Anderson County Sour Mash Distilling Co.*	TP, W 418	....do	Lawrenceburgh ..	Anderson.....	C.
R. B. Hayden & Co.* ...	TP, W 420	....do	Bardstown	Nelson.....	C.
Brown & Brother.....	TP, W 422	....do	....do	....do	C.
W. F. Ratliff*.....	TP, W 425	....do	Raywick	Marion	C.
Spaw & Chelf*	TP, W 426	....do	Mintonville	Casey.....	C.
Warren Bros.*	TP, W 428	....do	Allendale.....	Green.....	C.
Despain & Warren*....	TP, W 429	....do	Brushy	Green	C.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY -Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
W. N. Philpott*	TP, W 430	Fifth	Liletown	....do	C.
Perkins & Mears*	TP, W 431	... do	Summerville	....do	C.
T.J. Megibben*	TP, W 1	Sixth	Cynthiana	Harrison	N.
Chas. L. Mills*	TP, W 2	....do	Milldale	Kenton	N.
L.O. Maddux*	TP, W 3	....do	Dayton	Campbell	N.
Carroll County Distilling Company.*	TP, W 4	....do	Wide-awake	Carroll	N.
Richland Distillery Co.*	W 5	....do	Carrollton	....do	N.
C.B. Cook & Co*	TP, W 6	....do	Cynthiana	Harrison	N.
Kenton County Distilling Company.*	TP, W 7	....do	Covington	Kenton	N.
E.L. Workum*	TP, W 8	....do	Petersburgh	Boone	N.
Ashbrook Bros.*	TP, W 9	....do	Cynthiana	Harrison	N.
Dorsel & Wulftange	TP, W 10	.. do	Covington	Kenton	N.
The New England Distilling Company.*	TP, W 11	....do	....do	....do	N.
McDonald & Holt*	TP, W 14	....do	Falmouth	Pendleton	N.
The Berry Distilling Co.*	TP, 17	....do	Berry	Harrison	N.
G. H. List & Co	TP, 20	....do	Covington	Kenton	N.
Perry Ducker*	W 22	....do	Butler	Pendleton	N.
O. W. Cowles*	TP, W 30	....do	Butler	....do	N.
J. Ducker & Son*	TP, W 31	....do	....do	....do	N.
G. W. Robson, jr., & Co.*	TP, W 33	....do	Finchtown	Campbell	N.
F. S. Ashbrook & Co.*	TP, W 35	....do	Cynthiana	Harrison	N.
T. J. Megibben & Bro.*	TP, W 38	....do	Lair's Station	....do	N.
Harry M. Levy*	TP, W 63	....do	Milton	Trimble	N.
Wm. Tarr & Co.*	TP, W 1	Seventh	Lexington	Fayette	C.
Henry E. Pogue*	TP, W 3	....do	Maysville	Mason	NE.
Wm. A. Gaines & Co.*	TP, W 4	....do	Frankford	Franklin	N.
James E. Pepper & Co.*	TP, W 5	....do	Lexington	Fayette	C.
Poyntz Bros.*	TP, W 6	....do	Maysville	Mason	NE.
S. J. Greenbaum*	TP, W 9	....do	Medway	Woodford	C.
Stoll & Strauss*	TP, W 12	....do	Lexington	Fayette	C.
G. G. White Co.*	TP, W 14	....do	Paris	Bourbon	N.
J. M. Cole*	TP, W 16	....do	Mariba	Menifee	E.
E. H. Taylor, jr., & Sons*	TP, W 17	....do	Mount Sterling	Montgomery	C.
Champe Farrow	TP, W 21	....do	Mount Gilead	Mason	NE.
Teager & Co.*	TP, W 23	....do	Tollsborough	Lewis	NE.
J. H. Rogers*	TP, W 24	....do	Maysville	Mason	NE.
Hunter & Stickrod*	TP, W 29	....do	Blue Lick Springs	Nicholas	N.
Boggs & Edwards	TP, W 30	....do	Blaine	Lawrence	NE.
John Cochrane & Co.*	TP, W 37	....do	Frankfort	Franklin	N.
A. J. Webb*	TP, W 43	....do	Olioville	Lawrence	NE.
Nathaniel Harris*	TP, W 46	....do	Yarnallton	Fayette	C.
W. J. Frazier*	TP, W 50	....do	Versailles	Woodford	C.
Labrot & Graham*	TP, W 52	....do	Frankfort	Franklin	N.
J. Swigert Taylor*	TP, W 53	....do	Versailles	Woodford	C.
Headley & Peck*	TP, W 54	....do	Lexington	Fayette	C.
Joseph J. Chambers*	TP, W 72	....do	Cornwall	Menifee	E.
N. J. Walsh*	TP, W 77	....do	Paris	Bourbon	N.
J. A. Grimes*	TP, W 79	....do	Millersburgh	Bourbon	N.
Joshua K. Marshall*	TP, W 88	....do	Sadieville	Scott	N.
W. A. Gaines & Co.*	TP, W 106	....do	Frankfort	Franklin	N.
E. H. Taylor, jr., Co.*	TP, W 113	....do	....do	....do	N.
Henry H. Sallie*	TP, W 123	....do	Pomeroyton	Menifee	E.
Robert H. Risk*	TP, W 149	....do	Rockdale	Owen	N.
W. W. Green*	TP, W 220	....do	Bruin	Elliott	NE.
Burnam, Bennett & Co.*	TP, W 1	Eighth	Silver Creek	Madison	C.
W. H. Albright	TP, W 2	....do	Round Stone	Rockcastle	C.
E. J. Curley & Co.*	TP, W 3	....do	Camp Nelson	Jessamine	C.
Wm. Berkle*	TP, W 4	....do	Danville	Boyle	C.
J. A. Huguely*	TP, W 6	....do	Burgin	Mercer	C.
E. J. Curley*	TP, W 15	....do	Camp Nelson	Jessamine	C.
C. M. Dedman*	TP, W 16	....do	Oregon	Mercer	C.
M. T. Mitchell*	TP, W 18	... do	Burgin	....do	C.
A & W. H. Traylor*	TP, W	....do	Stanford	Lincoln	C.
J. Vanarsdell*	TP, W 118	....do	McAfee	Mercer	C.
Wm. R. Mock, jr.*	TP, W 158	....do	Danville	Boyle	C.
Shelby Jett*	TP, W 384	....do	Doylesville	Madison	C.
Harris Thorpe*	TP, W 389	....do	Waco	....do	C.
E. & E. Million*	TP, W 397	....do	White Hall	....do	C.
Reynolds & Wilson*	TP, W 409	....do	Booneville	Owsley	E.
Alexander Drake*	TP, W 415	....do	Campton	Wolfe	E.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Armsted Miller*	TP, W 537	Eighth	Monticello	Wayne	S.
W. S. Hume & Co.*	TP, W 541	....do	Silver Creek	Madison	C.
Frederick Benge*	TP, W 685	....do	House Store	Clay	SE.
J. C. Tye	TP, 746	....do	Richmond	Madison	C.
Hugh B. Robinson*	TP, W 802	....do	....do	....do	C.
H. G. Babbitt*	TP, W 874	....do	Valley Oak	Pulaski	S.
John Riddle*	TP, W 877	....do	Woodstock	....do	S.
Calvin East*	TP, W 880	....do	Buckeye	Garrard	C.
James Miller	TP, 950	....do	Somerset	Pulaski	S.
S. P. & W. H. Floyd*	TP, W 953	....do	....do	....do	S.
Daniel J. Hudson*	TP, W 954	....do	....do	....do	S.
Tarter & Norfleet*	TP, W 965	....do	Faubush	....do	S.
Farley & Wilson*	TP, W 968	....do	Proctor	Lee	E.
Ashbury & Rodgers*	TP, W 971	....do	Kingston	Madison	C.
Obadiah Roberts*	TP, W 980	....do	Jackson	Breathitt	E.
Gilbert & Gilbert*	TP, W 983	....do	Crane's Nest	Knox	SE.
W. H. Crawford*	TP, W 1046	....do	Why Not	Lee	E.
D. P. Bethurum	TP, W 1068	....do	Mount Vernon	Rockcastle	C.
J. C. Taylor*	TP, W 1070	....do	Trimble	Pulaski	S.
John A. Watkins*	TP, W 1072	....do	Callaway	Bell	SE.
B. C. Neal	TP, 1073	....do	Miller's Creek	Estill	C.
Barker & Rice*	TP, W 1074	....do	Irvine	do	C.
Adams & Adams*	TP, W 1075	....do	Ansel	Pulaski	S.
S. B. Kelly*	TP, W 1076	....do	Cleaveland	Madison	C.
Geo. W. Gray*	TP, W 1141	....do	Ambrose	Jessamine	C.
Cornett & Benge*	TP, W 1149	....do	Benge	Clay	SE.
G. J. Marcum*	TP, W 1150	....do	Mill Springs	Wayne	S.
E. M. Pryse & Co.*	TP, W 1164	....do	Beattyville	Lee	E.
William Clarke*	TP, W 1167	....do	Goochland	Rockcastle	C.
Buttry & Benge	TP, W 1168	....do	Lorne	Clay	SE.
Hopper & Beams*	TP, W 1169	....do	Barbourville	Knox	SE.
E. M. Denney*	TP, W 1170	....do	Level Green	Rockcastle	C.
Daniel B. Young & Co.*	TP, W 1173	....do	McWhorter	Laurel	SE.
Newton Woodson	TP, W 1174	....do	Bronston	Pulaski	S.
Daniel Norfleet*	TP, W 1175	....do	Faubush	....do	S.
Aaron Fletcher	TP, W 1177	....do	Irvine	Estill	C.
Daniel & Lunsford	TP, W 1179	....do	Station Camp	....do	C.
Linke & Short	TP, W 1180	....do	London	Laurel	SE.
James Spencer*	TP, W 1181	....do	Campton	Wolfe	E.
Marcum & Taylor*	TP, W 1182	....do	Pulaski	Pulaski	S.
T. B. Turpin*	TP, 1183	....do	Faubush	....do	S.
Buttery & Benge	TP, 1188	....do	....do	....do	S.
S. P. Brandenburg*	TP, W 1189	....do	Beattyville	Lee	E.
T. M. Warren	TP, W 1191	....do	Edenton	Madison	C.
Hiram F. Glass*	TP, W 1192	....do	Tuttle	Laurel	SE.
S P. & W. H. Floyd*	TP, W 1194	....do	Somerset	Pulaski	S.
Ashley & Hall*	TP, W 1210	....do	....do	....do	S.
T Centers & Co	TP, W 1211	....do	Ervine	Estill	C.
Bengé & Roberts*	TP, W 1212	....do	Benge	Laurel	SE.
Samuel Acton*	TP, W 1213	....do	Woodstock	Pulaski	C.
G. W. Campbell & Co.*	TP, W 1214	....do	Cain's Store	....do	S.
H. F. Moore*	TP, W 1215	....do	Campton	Wolfe	E.
T J. Coyle & Co.	TP, 1216	....do	Big Hill	Madison	C.
Howell & Son*	TP, W 1217	....do	Miller's Creek	Estill	C.

MARYLAND.

M. Crichton & Co.*	TP, W 1	Maryland	Baltimore	Baltimore	N.
Sherwood Distilling Co.*	TP, W 2	....do	Cockeyville	....do	N.
Hannis Distilling Co.*	TP, W 3	....do	Baltimore	....do	N.
Luther G. King*	TP, W 4	....do	Clarksburgh	Montgomery	C.
Melvale Distilling Co.*	TP, W 5	....do	Melvale	Baltimore	N.
Edwin Walters & Co.*	TP, W 6	....do	Canton	....do	N.
Israel Reiff*	TP, W 9	....do	Conococheague	Washington	NW.
John Himmler*	TP, W 10	....do	Cumberland	Alleghany	NW.
John Welty Cable*	TP, W 11	....do	Smithsburgh	Washington	NW.
Robert Stewart*	TP, W 12	....do	Highlandtown	Baltimore	N.
J. D. Wishard*	TP, W 13	....do	Leitersburgh	Washington	NW.
J. D. Ahalt*	TP, W 14	....do	Burkettsville	Frederick	N.
John B. Gunning*	TP, W 16	....do	Brady	Alleghany	NW.
O. Horsey*	TP, W 17	....do	Burkettsville	Frederick	N.
Levi Price*	TP, W 18	....do	Urbana	....do	N.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

MARYLAND—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
M. J. Miller*	TP, W 19	Maryland	Accident	Garrett	NW.
James Clark*	TP, W 20	....do	Cumberland	Alleghany	NW.
John T. Cretin*	TP, W 22	....do	Emmitsburg	Frederick	N.
Keefer Bros.*	TP, W 23	....do	Indian Springs	Washington	NW.
Rock Forge Distilling Company*	TP, W 24	....do	Leitersville	....do	NW.
Lewis Winand & Bro.*	TP, W 25	....do	Scott's Level	Baltimore	N.
Adam Rohrbach*	TP, W 26	....do	Lineboro	Carroll	N.

MASSACHUSETTS.

A. & G. J. Caldwell*	TP, W 1	Third	Newburyport	Essex	NE.
Nahum Chapin*	TP, W 2	....do	Boston	Suffolk	E.
Daniel E. Chase & Co.*	TP, W 3	....do	Somerville	Middlesex	E.
Sortwell & Co.*	TP, W 4	....do	East Cambridge	....do	E.
Dan'l Lawrence & Sons*	TP, W 5	....do	Medford	....do	E.
Chas. W. Howland*	TP, W 6	....do	Everett	....do	E.
C. Edward French*	TP, W 8	....do	Boston	Suffolk	E.
Felton & Son*	TP, W 9	....do	....do	....do	E.
The H. Porter Co.*	TP, W 2	Tenth	Agawam	Hampden	W.

MISSOURI.

Teuscher Distilling Company.*	TP, W 2	First	Saint Louis	Saint Louis	E.
Mound City Distilling Company.*	TP, W 3	... do	....do	Madison	E.
James H. Smiley	TP, W 4	....do	Trace Creek	....do	SE.
Rock Springs Distilling Company.*	TP, W 5	....do	Saint Louis	Saint Louis	E.
John Seabaugh*	TP, W 6	....do	Sedgewickville	Bollinger	SE.
David Crites, jr.*	TP, W 8	....do	Oak Ridge	Cape Girardeau	SE.
Robert T. Grisham*	TP, W 11	....do	Yancey's Mills	Phelps	C.
Louis M. Wills*	TP, W 12	....do	Sedgewickville	Bollinger	SE.
D. & H. Crites*	TP, W 30	....do	Oak Ridge	Cape Girardeau	SE.
Joseph Snyder*	TP, W 1	Fourth	Ashton	Clark	NE.
Mark Jackman*	TP, W 45	....do	Jackman's Mill	Howard	C.
Francis M. Hutchison*	TP, W 1	Sixth	Missouri City	Clay	NW.
Thomas N. Lofton.*	TP, W 29	....do	Waco	Jasper	SW.
L. Mayes & Co.*	TP, W 32	....do	Bonanza	Caldwell	NW.
Geo. M. Wrightman*	TP, W 35	....do	Walnut Grove	Green	S.
R. C. Mayes	TP, W 40	....do	Bonanza	Caldwell	NW.
Geo. W. Johnson*	TP, W 58	....do	Union Mills	Platte	NW.
Marion M. Rhoton*	TP, W 61	....do	Bakersfield	Ozark	S.
McCormick Distilling Company.*	TP, W 83	....do	Waldron	Platte	NW.
Kansas City Distilling Company.*	TP, W 96	....do	Kansas City	Jackson	W.
Amelia M. Jones*	TP, W 97	....do	Liberty	Clay	NW.

NEBRASKA.

Willow Springs Distilling Company.*	TP, W 1	Nebraska	Omaha	Douglass	E.
Nebraska Distilling Company.*	TP, W 2	....do	Nebraska City	Otoe	E.

NEW HAMPSHIRE.

William Ward*	TP, W 1	New Hampshire.	Portsmouth	Rockingham	SE.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NEW JERSEY.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Somerset Distilling Company.*	TP, W 43	Third.....	East Millstone....	Somerset	C.

NEW YORK.

Eastern Distilling Company.*	TP, W 1	First.....	Blissville	Queens	SE.
E. N. Cook & Co.*	TP, W 3	Twenty-eighth	Buffalo	Erie.....	W.

NORTH CAROLINA.

C. K. Gallagher*	TP, W 3	Fourth	Washington	Beaufort.....	E.
F. B. Fields*	TP, W 4	....do	La Grange.....	Le Noir.....	E.
Samuel Albertson*	TP, W 12	....do	Kenansville	Duplin.....	SE.
Wm. A. Rhodes*.....	TP, W 155	....do	Eagle Rock.....	Wake	C.
Cornelius Patrick*.....	TP, W 1392	....do	Clinton	Sampson.....	S.
Robert Morgan*.....	TP, W 1427	....do	Selma.....	Johnston	C.
D. E. Wagoner*.....	TP, W 1428	....do	Archer Lodge	Johnston	C.
J. H. Harris*.....	TP, W 1429	....do	Franklinton	Franklin	N.
W. G. Johnson*	TP, W 1464	....do	Bismarck	Johnston	C.
J. E. Speir*.....	TP, W 1531	....do	Bell's Ferry	Pitt	E.
W. W. Graves*.....	TP, W 1533	....do	Elizabeth City....	Pasquotank	NE.
Terry & Cain.....	TP, 1536	....do	Durham	Durham	N.
W. P. Alley*.....	TP, W 1537	....do	Franklinton	Franklin	N.
J. H. Royal & Bro.*	TP, W 1542	....do	Clinton	Sampson.....	S.
C. H. McLamb*	TP, W 1559	....do	Bass	....do	S.
F. S. Garrett*	TP, W 1560	....do	Raleigh.....	Wake	C.
R. H. Jinks*.....	TP, W 1561	....do	Apex	....do	C.
Sylvanus Pearce.....	TP, W 1563	....do	Louisburgh.....	Franklin	N.
R. R. Walker*.....	TP, W 2	Fifth	Roxborough	Person	N.
J. J. Petree.....	TP, 7	....do	Winston.....	Forsyth	N.
A. Hunt.....	TP, W 51	....do	Hannersville	Davidson	C.
J. B. Martin.....	TP, W 66	....do	Reidsville	Rockingham....	N.
L. M. Harper	TP, W 97	....do	Lewisville.....	Forsyth	N.
C. C. Curtis*.....	TP, W 379	....do	Rock Creek.....	Alamance	N.
J. J. Biesecker*	TP, W 425	....do	Lexington	Davidson	C.
H. Preddy*.....	TP, W 513	....do	Oak Ridge.....	Guilford.....	N.
R. Everhart	TP, 594	....do	Lexington	Davidson	C.
J. H. Harris*.....	TP, W 623	... do	Holloway's	Person.....	N.
A. T. Kreeger*.....	TP, W 672	....do	Bethania	Forsyth	N.
J. T. Parker.....	TP, W 704	....do	Hillsborough	Orange	N.
G. W. Holt*	TP, W 744	....do	Graham's.....	Alamance	N.
P. S. Hinkle*	TP, W 795	....do	Lexington	Davidson	N.
J. H. Clapp*.....	TP, W 989	....do	Company's Shop..	Alamance	N.
W. G. Balsley *.....	TP, W 998	....do	Gibsonville.....	Guilford.....	N.
W. A. Bailey*	TP, W 1013	....do	Lexington.....	Davidson	C.
W. C. Wood*.....	TP, W 1014	....do	Julian	Guilford.....	C.
R. W. Coble*	TP, W 1099	....do	....do	....do	C.
Daniel Smith	TP, W 1179	....do	Salem.....	Forsyth	N.
O. S. Jones	TP, W 1197	....do	Manly	Moore	C.
W. Coble*.....	TP, W 1234	....do	Julian	Guilford.....	N.
Holt & Wilson*.....	TP, W 1345	... do	Loy's Shops.....	Alamance	N.
L. Everhart*.....	TP, W 1350	....do	Lexington	Davidson	C.
J. C. Faust*	TP, W 1355	....do	Foust's Mills	Randolph.....	C.
G. W. Smith*.....	TP, W 1361	....do	Kernersville.....	Forsyth	N.
J. B. Geringer*.....	TP, W 1365	....do	Gibsonville.....	Guilford.....	N.
P. S. Hinkle*.....	TP, W 1370	....do	Welcome	Davidson.....	C.
R. C. Whirlow*.....	TP, W 1472	....do	Lexington	....do	C.
J. Geringer*.....	TP, W 1480	....do	Gibsonville	Guilford.....	N.
J. F. L. Tussey*.....	TP, W 1486	....do	Lexington	Davidson	C.
I. Turner*	TP, W 1487	....do	Hillsborough	Orange	N.
J. McCauly*.....	TP, W 1488	....do	University Station	....do	N.
G. F. Ingle*.....	TP, W 1558	....do	Gibsonville.....	Guilford.....	N.
D. A. Sutton	TP, W 1616	....do	....do	....do	N.
G. W. Chaffin*.....	TP, W 1623	....do	Winston	Forsyth.....	N.
F. A. Tucker*.....	TP, W 1835	....do	Abbott's Creek...	Davidson	C.
A. Leonard	TP, 1848	....do	Lexington	....do	C.
J. R. Smith*	TP, W 1850	....do	Winston	Forsyth	N.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
G. W. Patterson*	TP, W 1854	Fifth	Rock Creek	Alamance	N.
Robert Laws*	TP, W 1855	....do	Hillsborough	Orange	N.
P. H. Simpson*	TP, W 1856	....do	Simpson's Store	Rockingham	N.
R. J. Smith	TP, W 1859	....do	Julian	Guilford	N.
J. M. Sutton*	TP, W 1862	....do	Gibsonville	Guilford	N.
R. C. Jones*	TP, W 1863	....do	Big Rock	Granville	N.
C. C. Woody	TP, 1864	....do	Roxborough	Person	N.
W. A. Jackson*	TP, W 1993	....do	Caldwell Institute	Orange	N.
S. H. Cates	TP, 1994.	....do	Hurdle's Mills	Person	N.
M. D. Brady, Bray & Co.	TP, W 1996	....do	Fall Creek	Chatham	C.
J. L. Davis & Bro.*	TP, W 1997	....do	Auman's Hill	Montgomery	C.
P. L. Sellars*	TP, W 2000	....do	Company's Shops.	Alamance	N.
D. M. Andrews*	TP, W 2002	....do	Roxborough	Person	N.
J. A. Norwood*	TP, W 2003	....do	Buchanan	Granville	N.
J. P. Smothers	TP, 2004	....do	Jobe	Rockingham	N.
J. W. Sharpe*	TP, W 2005	....do	Curtis' Mills	Alamance	N.
C. H. Goley*	TP, 2006	....do	Julian	Guilford	N.
H. N. Albright*	TP, W 2007	....do	Gibsonville	....do	N.
O. B. Cates & Bro.*	TP, W 2008	....do	Hillsborough	Orange	N.
Gerringer & Sullivan	TP, W 2009	....do	Gibsonville	Guilford	N.
A. Toler & Son*	TP, W 2010	....do	Hillsborough	Orange	N.
Lewis Grimm*	TP, W 2011	....do	Parkewood	Moore	C.
L. C. Chrisman*	TP, W 2012	....do	Company's Shops.	Alamance	N.
H. C. Hedgecock*	TP, W 2875	....do	Kernersville	Forsyth	N.
R. Bailey*	TP, W 551	Sixth	Elbaville	Davie	W.
L. M. Dellinger	W 560	....do	Shelby	Cleveland	SW.
S. G. Holton	TP, 575	....do	Cool Springs	Iredell	W.
R. S. Calvert	TP, 631	....do	Williamsburgh	....do	W.
A. M. Salmons*	TP, W 632	....do	Zion	Yadkin	NW.
L. L. Suggs*	TP, W 644	....do	Dallas	Gaston	SW.
J. W. Grant	W 651	....do	Greenlee's	McDowell	W.
John Bailey	TP, W 665	....do	Smith Grove	Davie	W.
J. Canatzer*	TT, W 989	....do	Fulton	....do	W.
Rudsill & Jones*	W 996	....do	Shelby	Cleveland	SW.
J. L. Whittington & Bro.*	TP, W 1002	....do	Reddie's River	Wilkes	NW.
R. M. Jenkins*	TP, W 1007	....do	Mount Holly	Gaston	SW.
M. M. Cline*	TP, W 1018	....do	Newton	Catawba	W.
W. A. Hewitt*	TP, W 1168	....do	....do	....do	W.
A. M. Rhyne*	TP, 1202	....do	Gastonia	Gaston	SW.
E. A. Jenkins	TP, 1234	....do	Lowell	....do	SW.
D. Thornburg*	TP, W 1247	....do	High Shoals	....do	SW.
Luke Rhodes	TP, 1270	....do	Mulberry	Wilkes	NW.
G. W. Flow	TP, W 1274	....do	Monroe	Union	S.
J. B. Rhyne*	TP, W 1291	....do	Waco	Cleveland	SW.
T. S. Bell*	TP, W 1303	....do	Zimmerman	Wilkes	NW.
J. F. Humphrey	TP, 1308	....do	Dallas	Gaston	SW.
D. A. Hines	TP, W 1315	....do	Lincolnton	Lincoln	SW.
W. C. Spear	TP, W 1319	....do	East Bend	Yadkin	NW.
J. W. McFarland*	TP, W 1323	....do	Poor's Ford	Rutherford	SW.
S. J. Greenwood*	TP, W 1330	....do	Roaring River	Wilkes	NW.
G. H. Renigar*	TP, W 1332	....do	East Bend	Yadkin	NW.
J. C. Plyler	TP, 1345	....do	Statesville	Iredell	W.
H. B. Stewart	TP, 1349	....do	Hedrick	Alexander	W.
J. B. Lanier*	TP, W 1370	....do	Salisbury	Rowan	W.
A. R. Homesly	TP, W 1374	....do	Shelby	Cleveland	SW.
W. R. G. Martin*	TP, W 1380	....do	Jonesville	Yadkin	NW.
L. L. Suggs*	TP, W 1386	....do	Dallas	Gaston	SW.
F. Wagoner	TP, 1388	....do	Longtown	Yadkin	NW.
L. H. Fraley*	TP, W 1398	....do	Williamsburgh	Iredell	W.
D. Smitherman	TP, W 1726	....do	East Bend	Yadkin	NW.
W. F. Williams*	TP, W 1734	....do	Farmington	Davie	W.
J. W. Walker	TP, W 1736	....do	Smith Grove	....do	W.
D. Call	TP, W 1738	....do	Fork Church	Davie	W.
J. E. Hutchens	TP, W 1745	....do	Conrads	Yadkin	NW.
N. H. Robinette*	TP, W 1746	....do	Trap Hill	Wilkes	NW.
A. F. Weir	TP, W 1748	....do	King's Mountain	Cleveland	SW.
J. S. Carpenter*	TP, W 1749	....do	Cherryville	Gaston	SW.
A. Y. Rash	TP, 1763	....do	Osbornville	Wilkes	NW.
David Jenkins*	TP, W 1768	....do	South Point	Gaston	SW.
W. L. Harbin*	TP, W 1770	....do	Statesville	Iredell	W.
J. A. Rhyne*	TP, W 1776	....do	Gastonia	Gaston	SW.
Hugh Sprinkle*	TP, W 1781	....do	Yadkinville	Yadkin	NW.
L. J. Salmons & Co.*	TP, W 1792	....do	Brier Creek	Wilkes	NW.
J. W. Garrison*	TP, W 1793	....do	Morganton	Burke	W.
John Carson*	TP, W 2019	....do	Marion	McDowell	W.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
M. C. Bruce*	TP, W 2023	Sixth	Forbush	Yadkin	NW.
George Steelman*	TP, W 2024	....do	....do	....do	NW.
James Coombs*	TP, W 2029	....do	Lovelace	Wilkes	NW.
Sparks & Gray*	TP, W 2037	....do	Clingman	....do	NW.
J. W. Smitherman*	TP, W 2039	....do	East Bend	Yadkin	NW.
J. I. Myers & Co	TP, 2045	....do	Round Mountain	Wilkes	NW.
J. C. Tinsley*	TP, W 2050	....do	Mulberry	....do	NW.
J. L. Carpenter*	TP, W 2063	....do	King's Mountain	Cleveland	SW.
L. M. Dellinger	TP, 2064	....do	Cherryville	Gaston	SW.
Pressley L. Hays*	TP, W 2072	....do	Hay Meadow	Wilkes	NW.
M. A. Cornwell*	TP, W 2077	....do	Collinsville	Polk	SW.
J. L. Wood*	TP, W 2082	....do	Pleasant Ridge	Gaston	SW.
J. A. Hartman	TP, 2091	....do	Olin	Iredell	W.
J. Jenkins*	TP, W 2093	....do	Stanley Creek	Gaston	SW.
H. F. Forbes*	TP, W 2097	....do	Crowder's Mountain.	....do	SW.
J. W. M. Grayson*	TP, 2099	....do	Grayson	Ashe	NW.
John L. Hilton*	TP, W 2104	....do	Fulton	Davie	W.
W. H. Somers	TP, W 2114	....do	Hunting Creek	Wilkes.	NW.
J. M. Garrison	TP, W 2115	....do	Morganton	Burke	W.
W. R. Forbes	TP, W 2117	....do	Crowder's Creek	Gaston	SW.
E. T. Stroup*	TP, W 2120	....do	Hickory	Catawba	W.
J. R. Huie*	TP, 2123	....do	Olin	Iredell	W.
J. R. Combs*	TP, 2129	....do	Osbornville	Wilkes	NW.
J. R. Kelly*	TP, W 2130	....do	Old Fort	McDowell	W.
Carrol & Bridges	TP, 2135	....do	King's Mountain	Cleveland	SW.
J. R. Huie	TP, 2139	....do	Olin	Iredell	W.
B. F. Sprinkle*	TP, W 2142	....do	Footville	Yadkin	NW.
J. O. Markland*	TP, W 2150	....do	Fulton	Davie	W.
R. H. Bandy*	TP, W 2155	....do	Bandy	Catawba	W.
J. P. Summey	TP, 2157	....do	Lowesville	Lincoln	SW.
A. C. Cornatzer*	TP, W 2165	....do	Fulton	Davie	W.
T. J. Stewart	TP, 2167	....do	Hedrick	Alexander	W.
L. W. Shumates	TP, 2169	....do	Mulberry	Wilkes	NW.
W. E. Current*	TP, W 2174	....do	Turnersburg	Iredell	W.
S. Angle	TP, 2183	....do	Eagle Mills	....do	W.
W. E. Shore	TP, 2184	....do	Shore	Yadkin	NW.
Joel Huffman*	TP, W 2188	....do	Morganton	Burke	W.
J. P. Warren*	TP, 2192	....do	Osbornville	Wilkes	NW.
H. Cardwell & Co*	TP, W 2195	....do	Lewis Forks	....do	NW.
L. J. Huffstetter*	TP, W 2701	....do	Lincolnton	Lincoln	SW.
E. H. Griffith.	TP, 2706	....do	Kappa	Davie	W.
E. M. Couch*	TP, W 2708	....do	Zion	Yadkin	NW.
L. J. Salmons*	TP, W 2714	....do	Brier Creek	Wilkes	NW.
E. M. Pardew*	TP, W 2719	....do	Round Mountain	....do	NW.
G. H. Hardin*	TP, W 2720	....do	Beaver Creek	Ashe	NW.
W. S. Turner*	TP, 2724	....do	River Hill	Iredell	W.
J. I. Allgood	TP, 2725	....do	Cross Roads Ch'ch.	Yadkin	NW.
W. H. West*	TP, W 2734	....do	Stanley Creek	Gaston	SW.
L. W. Lonsford*	TP, W 2735	....do	Lovelace	Wilkes	NW.
B. O. Jenkins	TP, 2738	....do	King's Mountain	Cleveland	SW.
G. W. Patterson*	TP, W 2740	....do	Concord	Cabarrus	SW.
J. W. Gamble*	TP, W 2741	....do	Gastonia	Gaston	SW.
James Mitchell*	TP, W 2751	....do	Jennings Mills	Iredell	W.
H. H. Stillwell	TP, 2753	....do	Cowan's Ford	Mecklenburgh	SW.
James Orrell	TP, 2754	....do	Advance	Davie	W.
J. T. Roberts*	TP, W 2755	....do	Osbornville	Wilkes	NW.
H. F. Shore*	TP, W 2764	....do	East Bend	Yadkin	NW.
Jos. Williams*	TP, W 2765	....do	Panther's Creek	....do	NW.
J. A. Huffman*	TP, W 2769	....do	Miller's Creek	Wilkes	NW.
P. L. Hays	TP, 2767	....do	Hay Meadow	....do	NW.
B. F. Sprinkle	TP, 2770	....do	Footville	Yadkin	NW.
W. E. Collins*	TP, W 2772	....do	Collinsville	Polk	SW.
J. F. McLain	TP, 2775	....do	Wade	Harnett	C.
P. A. Miller	TP, 2777	....do	Mocksville	Davie	W.
B. F. Eller*	TP, W 2778	....do	Stony Hill	Wilkes	NW.
G. A. Hartman*	TP, W 2782	....do	Farmington	Davie	W.
J. B. England*	TP, W 2783	....do	Morganton	Burke	W.
R. C. Setzer*	TP, W 2784	....do	Newton	Catawba	W.
M. M. Lineberger*	TP, W 2785	....do	Iron Station	Lincoln	SW.
D. A. Kanipe*	TP, W 2787	... do	Marion	McDowell	W.
W. L. Finney	TP, 2788	....do	Jonesville	Yadkin	NW.
N. H. Jimerson*	TP, W 2790	....do	Rocky Pass	McDowell	W.
F. M. Parish	TP, W 2791	....do	Pleasant Ridge	Gaston	SW.
Jonas Scruggs*	TP, W 2794	....do	Sandy Springs	Rutherford	SW.
W. Fraley	TP, W 2800	....do	Cool Spring	Iredell	W.

* Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
D. M. Rudsill	TP, W 2803	Sixth	Shelby	Cleveland	SW.
L. A. Bailey*	TP, W 2804	do	Fulton	Davie	W.
L. F. Howard*	TP, 2805	do	Smith Grove	do	W.
W. R. Carroll*	TP, W 2810	do	Cherryville	Gaston	SW.
J. I. Todd	TP, W 2811	do	Yadkinsville	Yadkin	NW.
G. E. Barnhart	TP, 2819	do	Jerusalem	Davie	W.
M. A. Wilkinson	TP, 2821	do	Chronicle	Catawba	W.
R. E. Lineberger*	TP, W 2824	do	Hardin	Gaston	SW.
W. H. Stockton*	TP, W 2825	do	Statesville	Iredell	W.
J. H. Holcombe	TP, W 2831	do	Chestnut Ridge	Yadkin	NW.
W. A. Bailey*	TP, W 2833	do	Fulton	Davie	W.
J. H. Greenwood*	TP, W 2834	do	Jonesville	Yadkin	NW.
C. M. Figgins*	TP, W 2836	do	Collinsville	Polk	SW.
J. C McNeely	TP, W 2868	do	Bridgewater	Burke	W.
W. I. Thornburg	TP, W 2870	do	Erwinsville	Cleveland	SW.
J. M. Dalton	TP, W 2872	do	West Mills	Macon	SW.
J. C. Miller	TP, 2873	do	Cross Roads Ch'ch	Yadkin	NW.
D. L. Lowry*	TP, W 2877	do	Calahaln	Davie	W.
C. L. Collins	TP, 2878	do	Grove	Chatham	C.
B. O. Jenkins*	TP, 2881	do	King's Mountain	Cleveland	SW.
L. H. Fraley	TP, W 2883	do	Williamsburgh	Iredell	W.
W. T. Hudson*	TP, W 2884	do	Morganton	Burke	W.
S. C. Anderson	TP, 2885	do	Sandy Springs	Polk	SW.
T. M. Peoples*	TP, W 2886	do	Mochsville	Davie	W.
O. C. Beamgard	TP, 2887	do	King's Mountain	Cleveland	SW.
C. F. Williams	TP, 2888	do	Otter Creek	Rutherford	SW.
D. S. Thornburg	TP, 2889	do	Cherryville	Gaston	SW.
S. Angle*	TP, W 2890	do	Eagle Mills	Iredell	W.
J. T. Goodman*	TP, W 2892	do	Barringer	do	W.
F. P. Rhyne*	TP, W 2893	do	Gastonia	Gaston	SW.
J. D. Cowan	TP, W 2894	do	Mooreville	Iredell	W.
L. C. Mullice	TP, 2896	do	Harmony	do	W.
E. E. Smith	TP, 2897	do	do	do	W.
J. M. Stout	TP, 2898	do	Purlear	Wilkes	NW.
J. L. Hays & Co*	TP, W 2899	do	do	do	NW.
D. A. Ramsay*	TP, W 4001	do	Salisbury	Rowan	W.
M. L. Barringer	TP, 4002	do	Statesville	Iredell	W.
R. F. Norwood	TP, 4003	do	Lewisville	Forsyth	N.
A. S. Alley*	TP, W 4004	do	Catawba	Catawba	W.
A. N. Dale	TP, 4006	do	Morganton	Burke	W.
C. S. Holland*	TP, W 4007	do	Olin	Iredell	W.
J. S. Higgins*	TP, W 4008	do	Dysartville	McDowell	W.
K. J. Kennedy*	TP, 4009	do	King's Mountain	Cleveland	SW.
C. A. Coleman*	TP, W 4011	do	Osbornville	Wilkes	NW.
W. Billings & Bro	TP, 4012	do	Trap Hill	do	NW.
W. F. McGuire	TP, 4013	do	Mockville	Davie	W.
E. F. Anderson*	TP, W 4014	do	Fishing Creek	Wilkes	NW.
Reid & Pope*	TP, 4015	do	Olin	Iredell	W.
M. H. Wooten	TP, 4016	do	Yadkinville	Yadkin	NW.
B. G. Shores	TP, W 4017	do	do	do	NW.
W. A. Tharpe & Bros	TP, 4019	do	Roaring River	Wilkes	NW.
John Shrum*	TP, W 4020	do	Ironton	Lincoln	SW.
B. J. Blackwell*	TP, W 4021	do	Providence	Rowan	W.
D. L. Call*	TP, W 4022	do	Amity Hill	Iredell	W.
W. V. Somers*	TP, W 4024	do	Goshen	Wilkes	NW.
J. E. Marlow*	TP, W 4025	do	Montford Cove	McDowell	W.
J. C. Cooper*	TP, W 4026	do	Brevard	Transylvania	SW.
L. C. Myers*	TP, 4027	do	Union Grove	Iredell	W.
Hayes & Holland*	TP, W 4028	do	Olin	do	W.
T. A. Zachery	TP, 4030	do	Yadkinville	Yadkin	NW.
W. C. Wiles*	TP, W 4031	do	Dockery	Wilkes	NW.
E. M. Pardew*	TP, W 4032	do	Wilkesborough	do	NW.
W. A. Rankin	TP, 4033	do	Mount Holly	Gaston	SW.
Z. H. Roberts*	TP, W 4034	do	Mulberry	Wilkes	NW.
C. W. Lawrance*	TP, 4035	do	Statesville	Iredell	W.
J. A. Brittain	TP, W 4036	do	Morganton	Burke	W.
A. Lyons & Co	TP, 4037	do	Trap Hill	Wilkes	NW.
P. W. Sigman	TP, W 4038	do	Hickory	Catawba	W.
J. C. Brincefield	TP, 4039	do	Elmwood	Iredell	W.
C. M. Waters	TP, W 4041	do	Golden	Rutherford	SW.
J. L. Morgan*	TP, W 4042	do	Marion	McDowell	W.
J. A. Naile*	TP, W 4044	do	Third Creek	Rowan	W.
Collins & Turner	TP, 4045	do	Grover	Cleveland	SW.
Thomas Greenwood*	TP, W 4046	do	Jonesville	Yad	NW.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
T. J. Deal	TP, W 4047	Sixth	Kelleys	Bladen	S.
T. E. Rhyne*	TP, W 4049	....do	Fonta Flora	Burke	W.
L. P. Jones*	TP, W 4051	....do	Jonesville	Yadkin	NW.
M. G. Baker	TP, 4052	....do	Shelby	Cleveland	SW.
W. T. Bailey*	TP, W 4053	....do	Statesville	Iredell	W.
W. J. Wiseman*	TP, W 4054	....do	North Cove	McDowell	W.
Phelps & Vogler*	TP, W 4055	....do	Advance	Davie	W.
Cooley & Foster	TP, W 4056	....do	Hicksville	Rutherford	SW.
Morgan Long	TP, 4057	....do	Laurel Spring	Ashe	NW.
G. F. Richardson*	TP, W 4058	....do	Furches	....do	NW.
A. F. Mull & Son*	TP, W 4059	....do	Cobb	Cherokee	SW.
M. R. Mull*	TP, W 4060	....do	Hickory	Catawba	W.
J. P. Salmon*	TP, W 4061	....do	Black Mountain	McDowell	W.
D. H. Willard	TP, 4062	....do	Fonta Flora	Burke	W.
I. S. Shields*	TP, W 4063	....do	Spillman	Yadkin	NW.
Reid & Pope*	TP, W 4064	....do	Olin	Iredell	W.
G. D. Carrier*	TP, 4065	....do	Rutherfordton	Butherford	SW.
J. A. Pasour*	TP, W 4066	....do	Erwinsville	Cleveland	SW.
M. T. Parham*	TP, W 4067	....do	Crowder's Creek	Gaston	SW.
Hambright & Ramsey	TP, 4068	....do	Kings Mountain	Cleveland	SW.
R. M. Welborn	TP, 4069	....do	Grade	Alexander	W.
J. A. Rhyne	TP, W 4070	....do	Gastonia	Gaston	SW.
J. B. Lanier*	TP, W 4071	....do	Salisbury	Rowan	W.
F. P. Rhyne*	TP, W 4072	....do	Gastonia	Gaston	SW.
Dellinger & Blanton	TP, W 4073	....do	Shelby	Cleveland	SW.
D. H. Powell	TP, 4074	....do	Harmony	Iredell	W.
L. L. Smith*	TP, W 4075	....do	Stanley Creek	Gaston	SW.
Jos. Cox*	TP, W 4077	....do	Eagle Mills	Iredell	W.
A. E. Barnhart*	TP, W 4078	....do	Atwell	Rowan	W.
J. E. Colvert*	TP, W 4079	....do	Williamsburgh	Iredell	W.
B. A. Jarvis*	TP, W 4080	....do	Cross-Roads Church.	Yadkin	NW.
C. F. Chapel	TP, W 4081	....do	Jonesville	....do	NW.
Holland & Tomlin*	TP, W 4082	....do	Weisner	Iredell	W.
Bowles & Van Story*	TP, W 4083	....do	Olin	....do	W.
I. S. Swing*	TP, 4084	....do	Cana	Davie	W.
J. L. Morgan*	TP, W 4085	....do	Marion	McDowell	W.
N. W. Brown*	TP, W 4086	....do	Clingman	Wilkes	NW.
T. J. James*	TP, 4087	....do	Boomer	....do	NW.
J. W. Gamble*	TP, W 4088	....do	Gastonia	Gaston	SW.
Spears & Coon*	TP, 4089	....do	Granite Hill	Iredell	W.
M. P. Stroup*	TP, W 4090	....do	Crouse	Lincoln	SW.
Rudsill & Jones	TP, W 4091	....do	Shelby	Cleveland	SW.
J. A. Hoots, jr*	TP, W 4092	....do	Cross-Roads Church	Yadkin	NW.
W. R. Mills*	TP, 4093	....do	Oak Forest	Iredell	W.
C. S. Holland*	TP, W 4094	....do	Olive	....do	W.
C. L. Collins	TP, 4095	....do	Grover	Cleveland	SW.
F. A. Carroll*	W 4096	....do	King's Mountain	....do	SW.
R. G. Collins	TP, W 4097	....do	Grover	....do	SW.
T. F. Barnard*	TP, W 4098	....do	Eagle Mills	Iredell	W.
J. M. Riggs*	TP, 4099	....do	Statesville	....do	W.

OHIO.

C. Dodsworth.*	TP, W 1	First	Cincinnati	Hamilton	SW.
A. Hoffheimer & Co*	TP, W 3	....do	....do	....do	SW.
G. K. Duckworth*	TP, W 4	....do	....do	....do	SW.
Maddux, Hobart & Co*	TP, W 5	... do	....do	....do	SW.
The Mill Creek Distilling Company.*	TP, W 6	....do	....do	....do	SW. SW.
D. F. Walsh*	TP, W 7	....do	....do	....do	SW.
The Union Distilling Company.	TP, W 9	....do			SW.
The Mill Creek Distilling Company.*	TP, W 12	....do	....do	....do	SW.
Fleischmann & Co.*	TP, W 21	....do	...do	....do	SW.
Hamilton Distilling Company.	TP, W 1	Sixth	Hamilton	Butler	SW.
Julius Freiberg*	TP, W 3	....do	Lynchburg	Highland	S.
David Rohrer*	TP, W 11	....do	Germantown	Montgomery	W.
John Boyle & Co	TP, W 18	....do	Higginsport	Brown	SW.

Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Lewis Hayner*	TP, W 2	Tenth	Troy	Miami	W.
Brickner & Ehrenfried	TP, W 51	do	Tiffin	Seneca	N.
Geo. Davis & Co.*	TP, W 1	Eleventh	Portsmouth	Scioto	S.
James Emmitt*	TP, W 2	do	Waverly	Pike	S.
F. C. Trebein*	TP, W 3	do	Beaver Station	Greene	W.
M. A. Cesner*	TP, W 4	do	Dresden	Muskingum	C.
Chas. Koppe*	TP, W 5	do	Cardington	Morrow	E.
Wm. Burns*	TP, W 14	do	Springfield	Clarke	W.
O. M. Gilbert*	TP, W 18	do	Ashley	Delaware	C.
Bigbee & Van Buskirk	TP, W 19	do	Levering	Knox	C.
John Ramser*	TP, W 1	Eighteenth	Powhatan Point	Belmont	E.
F. W. Thorla*	TP, W 2	do	Renrock	Noble	E.
C. E. Davis*	TP, W 3	do	Centreville	Belmont	E.
Eckert & Son*	TP, W 10	do	Springfield	Mahoning	NE.
S. M. Miller*	TP, W 16	do	Cairo	Stark	NE.
C. K. Bowman*	TP, W 18	do	Wooster	Wayne	N.
W. B. Thompson & Co*	TP, W 29	do	Port Washington	Tuscarawas	E.
John Seeger*	TP, W 33	do	New Springfield	Mahoning	NE.

OREGON.

J. A. Hanley	W 23	Oregon	Jacksonville	Jackson	SW.

PENNSYLVANIA.

Alexander Young (executors)*	TP, W 1	First	Philadelphia	Philadelphia	SE.
J. A. Dougherty's Sons*	TP, W 2	do	do	do	SE.
Nath'l L. Kalbach*	TP, W 8	do	Mount Ætna	Berks	SE.
Rufus H. Denkle*	TP, W 11	do	East Berkley	do	SE.
Adam Stein*	TP, W 45	do	Kutztown	do	SE.
Andrew P. Lusk*	TP, W 1	Ninth	High Spire	Dauphin	C.
Wiley Bros*	TP, W 2	do	Bainbridge	Lancaster	SE.
D. D. Burkholder*	TP, W 3	do	Rome	do	N.
Benj. F. Welty	TP, W 4	do	Waynesborough	Franklin	S.
Jos. Seachrist*	TP, W 5	do	Felton	York	S.
P. & H. Small*	TP, W 7	do	Saint Thomas	Franklin	S.
Elias Hake	TP, W 8	do	New Cumberland	Cumberland	S.
H. Free & Co	TP, W 9	do	Etters	York	S.
Aaron J. Unger*	TP, W 10	do	Cove Gap	Franklin	S.
Daniel Y. Lenker*	TP, W 11	do	Millersburgh	Dauphin	C.
I. Hollenshead	TP, W 13	do	Foltz	Franklin	S.
B. F. Crouse & Co*	TP, W 14	do	Newville	Cumberland	S.
Wm. Foust*	TP, W 15	do	Glen Rock	York	S.
H. Kauffman*	TP, W 18	do	Sporting Hill	Lancaster	SE.
Robt. Johnston*	TP, W 19	do	Elizabethville	Dauphin	C.
Nath'l Miller*	TP, W 20	do	do	do	C.
Weaver & Son	TP, W 21	do	do	do	C.
W. A. Kottka	TP, W 23	do	do	do	C.
Christian Habecker*	TP, W 28	do	Penn	Lancaster	SE.
Lauck Bros*	TP, W 30	do	Bowmansdale	Cumberland	S.
John Shawver*	TP, W 31	do	Troxelville	Snyder	C.
A. B. Sheaffer	TP, W 32	do	Lancaster	Lancaster	SE.
A. S. Bomberger & Bro	TP, W 48	do	Schafferstown	Lebanon	SE.
Maggie Buzer, administratrix*	TP, W 10	Twelfth	Bellefonte	Centre	C.
Geo. N. Oyster*	TP, W 13	do	Washingtonville	Montour	C.
J. K. Reish*	TP, W 18	do	Cowan	Union	C.
John G. Siegel*	TP, W 21	do	Saladsburgh	Lycoming	N.
Gotleib Haag*	TP, W 22	do	Pleasant Gap	Centre	C.
Noah W. Eby*	TP, W 23	do	Woodward	do	C.
Miller & Steckel*	TP, W 27	do	Bath	Northampton	E.
W. B. Nace*	TP, W 28	do	Petersville	do	E.
B. F. Edgar & Co	TP, W 29	do	Stillwater	Columbia	C.
Robt. Taylor*	TP, W 30	do	Philipsburgh	Centre	C.
H. S. & W. B. Cole*	TP, W 31	do	Mifflin Cross Roads	Columbia	C.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
O. W. Van Valin & Co.*	TP, W 32	Twelfth	Coburn	Centre	C.
Rohr McHenry & Co.*	TP, W 33	do	Benton	Columbia	C.
Meadville, Pa., Dist'g Co. (limited).	TP, W 1	Nineteenth	Vallonia	Crawford	NW.
Wm. F. Knight*	TP, W 2	do	Knox	Clarion	W.
V. and C. Huefner*	TP, W 3	do	Arthurs	do	W.
Edwin Buhl	TP, W 4	do	Clarion	do	W.
Mrs. Barbara Genkinger.*	TP, W 20	do	New Castle	Lawrence	W.
James R. Gray*	TP, W 1	Twenty-second	Gray's Landing	Greene	SW.
Isaac N. Burson*	TP, W 2	do	Fredricktown	Washington	SW.
A. Overholt & Co.*	TP, W 3	do	Broad Ford	Fayette	SW.
J. S. Finch & Co.*	TP, W 4	do	Pittsburgh	Allegheny	SW.
The Large Distilling Co.*	TP, W 5	do	West Elizabeth	do	SW.
Gilpin South*	TP, W 6	do	Bald Hill	Greene	SW.
The G. W. Jones Distilling Company.*	TP, W 7	do	Brownsville	Fayette	SW.
Jesse M. Boyd*	TP, W 8	do	Allenport	Washington	SW.
U. E. Lippincott*	TP, W 9	do	Lippincott	Greene	SW.
W. J. Markell*	TP, W 10	do	Monongahela	Washington	SW.
Joseph Harrison*	TP, W 11	do	Monongahela City	do	SW.
S. T. Gray*	TP, W 12	do	Masontown	Fayette	SW.
C. J. McCauley*	TP, W 13	do	Latrobe	Westmoreland	SW.
Moore & Sinnott*	TP, W 14	do	Gibsonton	do	SW.
S. Dillinger & Sons*	TP, W 15	do	Ruff's Dale	do	SW.
D. J. Johnson*	TP, W 17	do	Gibbon's Glade	Fayette	SW.
Kammerer Manufacturing Company.*	PP, W 18	do	Kammerer	Washington	SW.
Thos. McCollough*	TP, W 19	do	Farmington	Fayette	SW.
W. H. Holmes*	TP, W 20	do	Millsborough	Washington	SW.
Thos. Moore*	PP, W 21	do	McKeesport	Allegheny	SW.
Jacob Mathias*	TP, W 22	do	Manor Station	Westmoreland	SW.
S. A. Topper	TP, W 24	do	New Baltimore	Somerset	SW.
Simon P. Sweitzer*	TP, W 25	do	Sand Patch	do	SW.
S. and M. L. Snyder*	TP, W 26	do	Baker's Summit	Bedford	S.
Wm. Britton*	TP, W 27	do	Brownsville	Fayette	SW.
Jesse Baughman*	TP, W 28	do	Sand Patch	Somerset	SW.
Patrick Hughes*	TP, W 29	do	Napier	Bedford	S.
A. E. Fyan*	TP, W 30	do	Kegg	do	S.
Rufus C. Landis*	TP, W 32	do	Berlin	Somerset	SW.
Abram Shultz*	TP. W 33	do	Myerdale	do	SW.
S. S. Brumbaugh*	TP, W 34	do	New Enterprise	Bedford	S.
Valentine Hinkle*	TP, W 37	do	Wellersburgh	Somerset	SW.
Wm. Fox*	TP, W 38	do	New Stanton	Westmoreland	SW.
Osterburgh Distilling Company.*	TP, W 39	do	Osterburgh	Bedford	S.
John M. Topper*	TP, W 40	do	New Baltimore	Somerset	SW.
Fred. W. Seeman*	TP, W 41	do	Laurelville	Fayette	SW.
John M. Topper*	TP, W 43	do	New Baltimore	Somerset	SW.
D. J. Johnson	TP, W 44	do	Gibbon's Glade	Fayette	SW.
South Bros.*	TP, W 45	do	West Brownsville	Washington	SW.
Edward Hoover*	TP, W 48	do	Berlin	Somerset	SW.
A. Guckenheimer & Bros.*	TP, W 1	Twenty-third	Freeport	Armstrong	W.
George Stahl*	TP, W 6	do	Zelienople	Butler	W.
Pennsylvania Distilling Company.*	TP, W 8	do	Buffalo	do	W.
Gray & Williams*	TP, W 10	do	Carrollton	Cambria	C.
Martin Grube*	TP, W 15	do	Huntingdon	Huntingdon	C.

SOUTH CAROLINA.

J. F. Hightower*	TP, W 229	South Carolina.	Lima	Greenville	NW.
W. H. Dowdy	TP, W 243	do	Horse Creek	Aiken	E.
J. F. Hightower	TP, W 273	do	Lima	Greenville	NW.
M. H. Bryce*	TP, 310	do	Walhalla	Oconee	NW.
A. B. Turner*	TP, W 312	do	Lima	Greenville	NW.
H. D. A. Biemann*	TP, W 315	do	Walhalla	Oconee	NW.
James A. Stewart	TP, W 316	do	Mill Creek	Pickens	NW.
Brock & Bright	TP, W 352	do	Cheraw	Chesterfield	NE.
M. H. Bryce*	TP, W 355	do	Walhalla	Oconee	NW.
G. F. Bowie	TP, W 356	do	Nine Times	Pickens	NW.
H. D. A. Biemann*	TP, W 358	do	Walhalla	Oconee	NW.
H. D. A. Biemann*	TP, W 359	do	do	do	NW.

* Name of the distiller who gave bond May 2 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

SOUTH CAROLINA—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
James E. Payne*	TP, 362	South Carolina.	Greenville	Greenville	NW.
Durham, Fisher & Bellue.	TP, 363	do	Landrum	Spartanburgh	NW.
W. R. Lowry	TP, W 364	do	Bethany	York	NW.
Ross & Center	TP, W 365	do	Gowansville	Greenville	NW.

TENNESSEE.

Harmon Brewer	TP, W 138	Second	Sneedville	Hancock	NE.
M. H. Hansard*	TP, W 212	do	Graveston	Knox	NE.
Joseph Hurley*	TP, W 235	do	Newport	Cocke	E.
W. O. Phillips*	TP, W 236	do	Dugger's Ferry	Carter	NE.
N. J. Walker*	TP, W 237	do	Adolphus	Loudon	E.
W. L. Smith	TP, W 238	do	Butler	Johnson	NE.
Henry Keck*	TP, W 240	do	Keck's Chapel	Claiborne	NE.
S. N. Kelly*	TP, W 249	do	Maltabarger	Union	NE.
Morrison & Ross*	TP, W 309	do	Xenophon	Hancock	NE.
John Hughes	TP, W 312	do	Johnson City	Washington	NE.
Wm. Whillock*	TP, W 313	do	Mount's Cross-Roads.	Jefferson	E.
W. E. Taylor*	TP, W 314	do	Cog Hill	Polk	SE.
John Mills*	TP, W 316	do	Meadowfield	Hancock	NE.
Swan & Slover*	TP, W 318	do	Dandridge	Jefferson	E.
J. D. Mayes*	TP, W 329	do	Bacchus	Claiborne	NE.
Israel Wilson*	TP, W 337	do	Jacksboro	Campbell	NE.
Wm. Greene*	TP, W 345	do	Lee Valley	Hawkins	NE.
Willoughby & Lynch*	TP, W 350	do	Rhodelia	Union	NE.
G. H. Burton*	TP, W 353	do	North	Grainger	NE.
Willoughby & Lynch	356	do	Rhodelia	Union	NE.
Rob't Stone*	TP, W 377	do	Swan Island	Hancock	NE.
Isaac Lindsey*	TP, 388	do	Povo	Monroe	SE.
H. J. Welcker	TP, W 399	do	Regret	McMinn	SE.
Alex Montgomery*	TP, W 400	do	Meadowfield	Hancock	NE.
W. O. Harper*	TP, W 402	do	Bridgeport	Cocke	E.
Atchley, Brown & Co.	TP, W 404	do	Greenville	Greene	NE.
W. W. Daniel*	TP, W 408	do	Mossy Creek	Jefferson	NE.
Chas. Nelson*	TP, W 5	Fifth	Greenbrier	Robertson	N.
James Groves & Co	TP, W 6	do	Mitchellville	Sumner	N.
Wakeman & Hodges*	TP, W 11	do	Sparta	White	C.
J. W. Miller	TP, W 14	do	Rock Island	Warren	
G. W. Swor	TP, W 22	do	Buchanan	Henry	NW.
Tolley Bros.*	TP, W 29	do	Lynchburg	Moore	S.
R. S. McLure*	TP, W 32	do	Huntland	Franklin	S.
John Woodard*	TP, W 110	do	Woodard's Station	Robertson	N.
R. D. McCutcheon*	TP, W 183	do	Springfield	Obion	NW.
Peake & Terry*	TP, W 204	do	Avoton	Putnam	N.
Copeland & Co.*	TP, W 210	do	Flintville	Lincoln	S.
J. W. Stone & Co.*	TP, W 211	do	Stonesborough	do	S.
N. A. Warren*	TP, W 225	do	Marbut's	Giles	S.
W. A. Copeland*	TP, W 388	do	Smithland	Lincoln	S.
M. B. Sims*	TP, W 392	do	Normandy	Bedford	C.
Barney Patterson*	TP, W 393	do	do	do	C.
John Eaton*	TP, W 397	do	County Line	Moore	S.
W. R. Stanton*	TP, W 400	do	Granville	Jackson	N.
T. J. Lee*	TP, W 487	do	Gabotha	Putnam	N.
J. B. Gunn*	TP, W 488	do	Maxwell	Franklin	S.
F. M. Perdue*	TP, W 489	do	Richland	Sumner	N.
Mitchell & Bragg*	TP, W 492	do	Burt	Cannon	C.
Daniel Woodard*	TP, W 496	do	Springfield	Robertson	N.
Denning & Perdue*	TP, W 502	do	New Roe (Ky.)	Sumner (Tenn.)	N.
Geo. E. Rogers*	TP, W 505	do	Hickman (Ky.)	Obion (Tenn.)	NW
J. W. Durham*	TP, W 511	do	New Roe (Ky.)	Sumner (Tenn.)	N.
Jack Daniel*	TP, W 514	do	Lynchburg	Moore	S.
T. F. Wooton*	TP, W 515	do	Normandy	Bedford	C.
W. P. Carroll*	TP, W 516	do	Tullahoma	Coffee	C.
J. C. Barnes*	TP, W 517	do	Double Spring	Putnam	N.
John Trigg*	TP, W 522	do	Maxwell	Franklin	S.
Isaac Vanzant*	TP, W 529	do	Winchester	do	S.
Hornaday & Mitchell*	TP, W 530	do	Singleton	Bedford	C.
West & Williams*	TP, W 532	do	Maxwell	Franklin	S.
F. E. Cunningham	TP, W 533	do	Tullahoma	Coffee	C.
Tolley & Eaton*	TP, W 535	do	Kelso	Lincoln	S.
S. B. Vaughn*	TP, W 536	do	Walnut Shade	Macon	N.

* Name of the distiller who gave bond May 2, 1867.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE PRODUCED, ETC.—Continued.

TEXAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Wynn & Donaldson*	TP, W 8	Fourth	Ladonio	Fannin	NE.
J. A. Laws*	TP, W 14	do	Hagansport	Franklin	NE.
B. J. & J. D. Harris*	TP, W 15	do	Andrews	Wood	NE.

VIRGINIA.

G. W. Crist*	TP, W 1	Fourth	Chatham	Pittsylvania	S.
G. R. Reves*	TP, W 2	do	Independence	Grayson	SW.
C. H. Thomas*	TP, W 6	do	Hillsville	Carroll	SW.
A. McCartney	TP, W 12	do	Ripley's Mills	Craig	W.
T. T. Carter*	TP, W 887	do	Snead's Camp	Franklin	S.
W. D. A. Fallin	TP, W 913	do	Caddo	Pittsylvania	S.
T. C. Helms	TP, W 914	do	Salem	Roanoke	SW.
P. H. Hubbard	TP, W 1218	do	Cuscowilla	Mecklenburgh	S.
J. M. Smith*	TP, W 1248	do	Newport	Giles	SW.
W. H. Fore*	TP, W 1264	do	Clover	Halifax	S.
S. H. Ferguson*	W 1265	do	Young's Store	Franklin	S.
Puckett & Smith	TP, W 1415	do	Newport	Giles	SW.
R. F. Oliver*	TP, W 1416	do	Birch Creek	Halifax	S.
J. Mullins*	TP, W 1575	do	Van	Lee	SW.
L. D. Myerly & Co.*	TP, W 1	Sixth	Stanton	Augusta	W.
P. M. Engleman	TP, W 3	do	Engleman	Rockbridge	W.
H. Koiner	TP, W 5	do	Koiner's Store	Augusta	W.
Adam Zollman*	TP, W 6	do	Lexington	Rockbridge	W.
J. A. Bumgardner*	TP, W 8	do	Greenville	Augusta	W.
J. F. Clemmer*	TP, W 10	do	Middlebrook	do	W.
A. J. Trevey*	TP, W 14	do	Big Island	Bedford	C.
D. S. Deane	TP, W 15	do	Quinque	Greene	C.
J. M. Adams*	TP, W 28	do	Rockbridge Baths.	Rockbridge	W.
David Beard*	TP, W 167	do	New Hope	Augusta	W.
L. E. Savage*	TP, W 223	do	Kernstown	Frederick	N.
Jacob Masemer	TP, W 508	do	Browntown	Warren	N.
Foster & Co*	TP, W 522	do	Staunton	Augusta	W.
D. E. Rosenbaum*	TP, W 533	do	Liberty	Bedford	C.
Ashby & McKay*	TP, W 694	do	Front Royal	Warren	N.
Bagley & Co	TP, 764	do	Delaplane	Fauquier	N.
A. T. Walden	TP, W 821	do	Slate Mills	Rappahannock	C.
F. A. Massie*	TP, W 823	do	Lowesville	Amherst	C.

WEST VIRGINIA.

The Hannis Distilling Company.*	TP, W 1	West Virginia	Martinsburgh	Berkeley	NE.

WISCONSIN.

Peter Barth*	TP, W 2	First	Lake	Milwaukee	SE.
Meadow Springs Distilling Company.*	TP, W 3	do	Milwaukee	do	SE.
John Meiners*	TP, W 5	do	Wauwatosa	do	SE.
L. Gehl & Co	TP, W 1	Third	St. Lawrence	Washington	E.
Theodore Rietz*	TP, W 18	do	Silver Creek	Sheboygan	E.

*Name of the distiller who gave bond May 2, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1887, BUT IN WHOSE WAREHOUSES SPIRITS REMAINED IN BOND AT END OF YEAR.

ARKANSAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
Small & Co	TP 53	Arkansas	Oakland	Marion	N.
Frauenthal & Allinder.	TP 57	....do	Conway	Faulkner	C.
J. P. Jones	TP 72	....do	Williford	Sharp	N.

CALIFORNIA.

California Distilling Company (old).*	TP 3	First	Antioch	San Francisco ..	W.
Pacific Distilling Co.*	TP 5	....do	San Francisco	....do	W.

DELAWARE.

Levy & Hoffman	TP, 1	Delaware	Dover	Kent	C.

ILLINOIS.

Garden City Distilling and Rectifying Co.	TP 1	First	Chicago	Cook	NE.

INDIANA.

Powell & Feaster.*	TP 3	Sixth	Waldron	Shelby	C.
J. Fredrick & Bro*	TP 13	....do	Harrison	Dearborn	SE.

KENTUCKY.

J. T. Welch*	TP 5	Second	Rumsey	McLean	W.
Rock Springs Distilling Company.*	TP 10	....do	Owensborough	Daviess	W.
R. Monarch & Co	TP 29	....do	....do	....do	W.
John Thixton Distilling Company.	TP 30	....do	....do	....do	W.
Withers, Dade & Co.*	TP 32	....do	Henderson	Henderson	W.
E. C. Berry Distilling Company.	TP 33	.. .do	Owensborough	Daviess	W.
Baker & Kimbly*	TP 36	....do	South Carrollton	Muhlenberg	W.
R. G. Long	TP 46	....do	Roseville	Barren	S.
C. W. Decker	TP 54	....do	Leitchfield	Grayson	W.
David Stensen*	TP 76	... do	Franklin	Simpson	S.
A. G. Nall	TP 142	Fifth	Bardstown	Nelson	C.
H. B. Moore	TP 265	....do	Mooresville	Washington	C.
The New Hope Distilling Company.	TP 271	....do	New Hope	Nelson	C.
Young & Co	TP 292	....do	Watson	Adair	S.
Thomas & Royston	TP 296	....do	Harrod's Creek	Jefferson	N.
The Anderson Distilling Company.	TP 353	....do	....do	....do	N.
W. W. Brownfield*	TP 355	....do	Buffalo	La Rue	C.
Lee McGee*	TP 371	....do	Hunters Depot	Nelson	C.
S. O. Bryan & Co	TP 378	....do	Athertonville	La Rue	C.
S. G. Foster & Co.*	TP 402	....do	Mackville	Washington	C.
Ashton Distilling Co.*	TP 403	....do	Elizabethtown	Hardin	C.
J. W. Stevens & Co	TP 416	....do	Orr	Anderson	C.

* Name of the distiller who gave bond May, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
B. F. Colvin & Co	TP, 417	Fifth	Willisburgh	Washington	C.
O. D. Clarke & Co	TP, 12	Sixth	Williamstown	Grant	N.
Redmon Distilling Co.*	TP, 15	....do	Cynthiana	Harrison	N.
F. G. Craig	TP, 17	....do	Berry	....do	N.
Sharpe Distilling Co.*	TP, 19	... do	Lairs Station	....do	N.
Robert Lilley*	TP, 26	....do	Oddville	... do	N.
George T. Stagg*	TP, 2	Seventh	Frankfort	Franklin	N.
Ford & Bowen	TP, 10	....do	Paris	Bourbon	N.
Shawhan & Adair	TP, 11	....do	Shawhan	....do	N.
Kemplin & Co	TP, 15	....do	Grassy Creek	Morgan	E.
Henry Turney*	TP, 20	....do	Riddle's Mills	Bourbon	N.
William H. Sellers*	TP, 49	....do	Mortonsville	Woodford	C.
W. H. Thomas	TP, 84	....do	Paris	Bourbon	N.
J. & J. M. Saffell*	TP, 91	....do	Frankfort	Franklin	N.
J. N. Blakemore*	TP, 96	....do	Farmdale	....do	N.
L. N. Crigler*	TP, 105	....do	Stamping Ground	Scott	N.
Joshua Barton*	TP, 160	....do	Millersburgh	Bourbon	N.
James Herring	TP, 17	Eighth	Lancaster	Garrard	C.
S. J. Greenbaum*	TP, 61	....do	Ambrose	Jessamine	C.
J. B. Thompson*	TP, 63	....do	Harrodsburgh	Mercer	C.
A. & W. H. Traylor	TP, 76	....do	Stanford	Lincoln	C.
J. H. Hutchings*	TP, 81	....do	Crab Orchard	....do	C.
D. A. Aiken	TP, 86	....do	Nicholasville	Jessamine	C.
Moore & Rebstock*	TP, 148	....do	Bergen	Mercer	C.
Barlow & Stone*	TP, 552	....do	Lancaster	Garrard	C.
H. C. Rice & Co	TP, 745	....do	Ervine	Estill	C.
L. Gossett	TP, 800	....do	Somerset	Pulaski	S.
J. H. Brown*	TP, 809	....do	Stillwater	Wolfe	E.
W. Elrod*	TP, 815	....do	Woodstock	Pulaski	S.
H. Ray	TP, 900	... do	Buckeye	Garrard	C.
J. Clarke	TP, 901	....do	Sexton's Creek	Clay	SE.
W. H. Spainhower*	TP, 978	....do	Richmond	Madison	C.
A. H. Norton	1049	....do	Miller's Creek	Estill	C.
J. W. Dickerson	1067	....do	Lewellen	Lee	E.
Spivey & Hale	TP, 1069	....do	Traveller's Rest	Owsley	E.
J. F. West*	TP, 1165	....do	Miller's Creek	Estill	C.
H. Herd	1176	....do	Traveller's Rest	Owsley	E.

MARYLAND.

W. W. Walker*	TP, 7	Maryland	Williamsport	Washington	NW.
Jesse Nunamaker*	TP, 8	....do	Bakersville	....do	NW.

MASSACHUSETTS.

J. H. French	TP, 8	Third	Boston	Suffolk	E.

MISSOURI.

S. W. LeSueur*	TP, 10	First	Edgar Springs	Phelps	C.
Hawn & McDaniel*	TP, 13	....do	Farmington	Saint Francois	E.
Joseph Harper*	TP, 3	Sixth	Bower's Mill	Jasper	SW.
Cox, Bingaman & Co.*	TP, 15	....do	West Plains	Howell	S.
Rich Hill Dist'g Co.*	TP, 28	....do	Rich Hill	Bates	W.
J. C. Bohannon	TP, 37	....do	Dry Glaize	Laclede	S.
George H. Shawhan*	TP, 59	....do	Lone Jack	Jackson	W.

NEW YORK.

E. N. Cook & Co.*	TP, 2	Twenty-eighth	Buffalo	Erie	W.

*Name of the distiller who gave bond May, 1887.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED, ETC.—Continued.

NORTH CAROLINA.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
F. Harvey	TP, 8	Fourth	Trenton	Jones	E.
J. T. Respess*	TP, 9	do	Broad Creek	Beaufort	E.
P. L. Sellars*	TP, 169	Fifth	Company's Shops	Alamance	N.
J. T. Cheek†	992	do	Rock Creek	do	N.
J. N. Wood	TP, 1088	do	Nicholson's	do	N.
J. C. L. Bevil	TP, 1203	do	Adelaide	Rockingham	N.
Cox & Craven	1366	do	Cheeks	Randolph	C.
A. H. Garrett*	1368	do	Simpson's Store	Rockingham	N.
H. W. Bray	1476	do	Cheeks	Randolph	C.
P. L. Moont	1478	do	Foust's Mills	do	C.
R. B. Jones	TP, 1857	do	Lexington	Davidson	C.
W. H. Ellison	1858	do	Worthville	Randolph	C.
G. D. Carrier	TP, 1307	Sixth	Rutherfordton	Rutherford	SW.
Mark Parker*	TP, 2101	do	Shelby	Cleveland	SW.
O. C. King	2138	do	Gamewell	Caldwell	W.
J. W. Miller	TP, 2146	do	Rutherfordton	Rutherford	SW.
W. D. Shuping*	TP, 2178	do	Morganton	Burke	W.
A. Vancanon	2802	do	Elk Park	Mitchell	NW.
P. A. Parker	TP, 2809	do	Shelby	Cleveland	SW.
P. H. Peeler	TP, 4005	do	Brendletown	Burke	W.

OHIO.

A. Amster	TP, 4	Tenth	Monroeville	Huron	N.
Israel Drum*	TP, 15	Eleventh	Lithopolis	Fairfield	C.

OREGON.

Rogue River Distilling Co.	TP, 23	Oregon	Jacksonville	Jackson	SW.

PENNSYLVANIA.

D. M. Brensinger & Son	TP, 3	First	Auburn	Schuylkill	E.
Samuel Buch	TP, 10	do	Reading	Berks	SE.
Waidle & Lee*	TP, 12	Ninth	Railroad	York	S.
O. W. Good*	TP, 16	do	Midvale	Franklin	S.
J. Crouse	TP, 27	do	Middleburgh	Snyder	C.
A. Shocky	TP, 29	do	Rowzerville	Franklin	S.
Tolbert & Trumbower	TP, 7	Twelfth	Clarkstown	Lycoming	N.
Ash & Bro*	TP, 17	do	Berwick	Columbia	C.
H. E. Wilson	TP, 1	Nineteenth	Valencia	Butler	W.
Huefner, Buhl & Co	TP, 3	do	Arthurs	Clarion	W.
White Mills Distilling Co.	TP, 23	Twenty-second	Shire Oaks	Washington	SW.
H. V. Hantz & Co*	TP, 36	do	New Stanton	Westmoreland	SW.
O. H. Nordstrom*	TP, 5	Twenty-third	Punxsutawney	Jefferson	W.
Jas. N. Stewart*	TP, 17	do	Masseysburgh	Huntingdon	C.
A. A. Reider*	TP, 29	do	Indiana	Indiana	W.

SOUTH CAROLINA.

Fisher & Balue	TP, 318	South Carolina	Landrum	Spartanburgh	NW.
W. M. Welborn	350	do	Easley	Pickens	NW.
J. S. H. Price	TP, 351	do	Stewart	do	NW.
A. P. Bridwell	TP, 354	do	Beech Island	Aiken	W.

TENNESSEE.

J. C. Rogers	TP, 370	Second	Pleasant	Claiborne	NE.
John Wilson	379	do	Agee	Campbell	NE.
McHenry & Ross*	405	do	Xenophon	Hancock	NE.
C. S. Pearce	TP, 9	Fifth	Nashville	Davidson	N.
Zack Thompson*	TP, 62	do	Coldwell	Bedford	C.
J. H. Woodard*	TP, 79	do	Springfield	Robertson	N.
Pitt Bro's*	TP, 135	do	do	do	N.
J. S. Brown*	TP, 524	do	Springfield	Robertson	N.
Jobe & Co*	TP, 528	do	Clementsville	Clay	N.

* Name of the distiller who gave bond May, 1887.
† Spirits reported as seized in warehouse.

NUMBER AND LOCATION OF DISTILLERIES IN WHICH SPIRITS WERE NOT PRODUCED, ETC—Continued.

TEXAS.

Name of distiller.	Distillery No.	District.	Post-office or town.	County.	Section of State.
McRae & Bro*.....	TP, 4	Fourth	Elwood.....	Fannin	NE.

VIRGINIA.

Jos. P. Motley*.....	TP, 1414	Fourth	Chatham.....	Pittsylvania	S.
J. L. Young*	1574	...do	Rocky Mount.....	Franklin	S.
E. A. Fulcher.....	TP, 4	Sixth.....	Hundley's Mill....	Augusta.....	W.
John Gibson*	TP, 9	....do	Timber Ridge.....	Rockbridge.....	W.
W. H. Robinson	TP, 11	....do	Madison C. H	Madison.....	N.
A. Woodard.....	TP, 12	....do	Ripley's Mills....	Craig	W.
J. B. Lavell.....	TP, 33	....do	Brownsburgh	Rockbridge.....	W.
M. N. Bradley	TP, 37	....do	Staunton.....	Augusta.....	W.
H. A. McCormick*	TP, 523	....do	Rockbridge Baths	Rockbridge.....	SW.
T. V. Fry & Co.....	TP, 593	....do	Madison	Madison.....	N.
Fudge & McClintic*...	TP, 601	....do	Covington	Alleghany	W.
J. R. Morrison.....	TP, 610	....do	Bentonsville	Warren.....	N.
Peter Fegan.....	TP, 635	....do	Arlington	Alexandria	N.
N. G. Feller	TP, 636	....do	Mount Olive	Shenandoah	N.
A. J. & W. P. Broy	TP, 763	....do	Cedar Point.....	Page	N.
M. W. Williams	TP, 765	....do	Pedlar Mills.....	Amherst	C.
W. H. Hershaw, assignee.	TP, 822	....do	Lithia.....	Botetourt.....	W.

WEST VIRGINIA.

A. M. Jarrett.....	TP, 4	West Virginia.	Fetterman	Taylor.....	N.
Geo. C. Sturgess, assignee.....	TP, 6	....do	Georgetown.....	Monongalia	N.

*Name of the distiller who gave bond May, 1887.

NOTE.—In the preceding tables, beginning on page lxiv, usually one name only has been given for each distillery number, although in some instances, especially in Kentucky, the distilleries have been operated under two or more names. In some instances the post-office nearest to the distillery is in an adjoining county, sometimes also in an adjoining State. In such cases the county in which the post-office is located has usually been given.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1887.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
Alabama								3,232	3,232	Corn whisky.
Arkansas		277						42,221	42,498	Do.
First California	6,577						311,734		318,311	
Connecticut					80,064				80,064	
Delaware	278								278	
Georgia		203						224,507	224,710	Corn whisky.
First Illinois			1,582,733		204,163	4,934	3,635,272	1,607,728	7,034,830	Whisky.
Second Illinois	20,109								20,109	
Fourth Illinois								6,823	6,823	Sour-mash whisky.
Fifth Illinois	1,368,911	22	2,721,991		88,154	288,043	10,602,224		15,069,645	
Eighth Illinois			778,907			101,196	240,404		1,120,507	
Thirteenth Illinois	3,923		92,070				280,064	7,112	383,169	Whisky.
Sixth Indiana	126,426	153,433	482,341		13,461	286,995	793,852	960,057	2,816,565	Whisky principally.
Seventh Indiana	38,307		196,588		1,278	15,092		698,289	949,554	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa			73,401			9,679	1,512,312	20,814	1,616,206	Proof spirits.
Kansas	2,227		17,758				379		20,364	
Second Kentucky	932,350								932,350	
Fifth Kentucky	3,983,936	145,717	212,861			42,345		5,091	4,389,950	Malt whisky.
Sixth Kentucky	651,179	149,664	55,897	76,239	30,965	144,405	385,126	2,710,910	4,204,385	Whisky and malt whisky.
Seventh Kentucky	1,227,280	127,978						8,321	1,363,579	Malt and wheat whisky.
Eighth Kentucky	687,725	45,301						196	733,222	
Maryland	213	786,796			595	126,452	395,598		1,309,654	
Third Massachusetts				873,163					873,163	
Tenth Massachusetts					69,648				69,648	
First Missouri	58,537		483,646		29,234	2,693	1,608,407	75,783	2,258,300	Whisky.
Fourth Missouri	4,445	1,400							5,845	
Sixth Missouri	146,903	6,012	410,854		5,674	69	516,199	13,870	1,099,581	Corn.
Nebraska	123,742	18,636	1,385,957				752,177		2,280,512	
New Hampshire				26,762					26,762	
Third New Jersey		450,834							450,834	
First New York			199,398		97,393		704,643	56,863	1,058,297	
Twenty-first New York								402	402	Whisky.
Twenty-eighth New York	80,773	85,580	63,505	51,044	16,096	7,980	420,633	15,895	741,506	
Fourth North Carolina		39		114				13,321	13,474	Corn whisky.
Fifth North Carolina								67,953	67,953	Do.
Sixth North Carolina								329,939	329,939	Corn.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS, ETC.—Continued.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
First Ohio	375,644	163,320	516,049	.....	93,042	151,916	3,597,548	2,266,434	7,163,953	Malt, corn, copper-distilled whisky.
Sixth Ohio	215,597	101,491	274,909	.....	.....	41,971	803,096	228,072	1,665,136	Bowen and Shamrock.
Tenth Ohio	10,764	11,720	.....	.....	.....	.....	.....	1,786	24,270	Rye-malt.
Eleventh Ohio	5,136	3,086	.....	.....	.....	1,169,070	.....	.....	1,177,292	
Eighteenth Ohio	3,755	32,292	.....	.....	49	40	.....	286	36,422	
Oregon	4,411	.....	.....	.....	.....	.....	.....	.....	4,411	
First Pennsylvania	.....	311,903	.....	.....	.....	.....	79	520	312,502	Wheat and malt whisky.
Ninth Pennsylvania	.....	181,188	.....	.....	.....	4,240	.....	.....	185,428	
Twelfth Pennsylvania	.....	37,768	.....	.....	.....	914	.....	.....	38,682	
Nineteenth Pennsylvania	.....	23,698	.....	.....	.....	.....	.....	345	24,043	Wheat and corn.
Twenty-Second Pennsylvania	.....	1,201,256	.....	.....	.....	.....	.....	.....	1,201,256	
Twenty-Third Pennsylvania	.....	355,958	.....	.....	.....	.....	.....	103,102	459,060	Corn and rye, Montrose.
South Carolina	.....	.....	.....	.....	.....	.....	.....	38,585	38,585	Corn whisky.
Second Tennessee	.....	412	.....	.....	.....	.....	.....	38,512	38,924	
Fifth Tennessee	.....	13,866	.....	.....	.....	.....	.....	745,607	759,473	Corn whisky.
Third Texas	.....	.....	.....	.....	.....	.....	.....	44	44	Do.
Fourth Texas	.....	.....	.....	.....	.....	.....	.....	7,775	7,775	Do.
Fourth Virginia	13,554	6,329	.....	.....	.....	.....	.....	.....	19,883	
Sixth Virginia	.....	100,082	.....	.....	.....	.....	.....	.....	100,082	
West Virginia	2,502	186,594	.....	.....	.....	.....	.....	44	189,140	
First Wisconsin	7,715	4,446	268,299	.....	4,102	13,493	480,747	26,730	805,532	Kuemmel, malt whisky and whisky.
Third Wisconsin	.....	15,034	.....	.....	155	.....	.....	.....	15,189	
Total	10,102,919	4,722,335	9,817,164	1,027,322	734,373	2,411,527	27,040,494	10,327,169	66,183,303	
Total tax-paid during the year ended June 30, 1886	14,080,623	5,132,634	8,861,247	922,695	675,653	2,400,886	26,434,289	10,588,873	69,096,900	

DECREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (66,183,303 gallons) withdrawn tax-paid, from distillery warehouses during the fiscal year ended June 30, 1887, is less than the quantity (69,096,900 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1886, by 2,913,597 gallons, the decrease being distributed among the different kinds known to the trade as follows:

Decrease in withdrawals of—	Gallons.	
Bourbon whisky	3,977,704	
Rye whisky	410,299	
Miscellaneous	261,704	
Total decrease		4,649,707

Increase in withdrawals of—	Gallons.	
Alcohol	955,917	
Rum	104,627	
Gin	58,720	
High wines	10,641	
Pure, neutral, or cologne spirits	606,205	
Total increase		1,736,110
Net decrease from 1886		2,913,597

If the quantity, 2,216,645 gallons (as stated by the chief of the Bureau of Statistics), of domestic spirits exported and reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1887, is found to be 68,399,948 gallons, or 1,664,452 gallons less than during the year 1886, including the 967,500 gallons reimported and tax-paid during that year.

REIMPORTED SPIRITS.

The spirits referred to in the preceding statement, and upon which a customs duty has been paid, were removed from distillery warehouses for export under internal-revenue laws (section 3330, Revised Statutes, act of June 9, 1874), and upon their return to this country were entered under section 2500, Revised Statutes, of the customs laws as *reimported* spirits.

In addition to this quantity there yet remain, July 1, 1887, in foreign storage houses some six or seven million gallons of domestic spirits which will doubtless be returned to this country at no distant day; and which, if admitted under section 2500, Revised Statutes, will, under existing laws and regulations, be entitled to warehousing privileges conferred by section 2962, Revised Statutes.

In an opinion rendered by the Attorney-General under date of July 2, 1883, it is held, in effect, that a shipment of domestic spirits to a foreign port with the intention of bringing the spirits back to this country is not an exportation within the meaning and intent of the statute; and does not, under such circumstances, entitle the spirits upon their return to be entered under section 2500, Revised Statutes, as reimported spirits.

Guided by this opinion, regulations have from time to time been issued with the view of securing bona fide exportations, and preventing

entry under section 2500 of any distilled spirits that have not been actually exported. While effecting their purpose as to withdrawals in most instances, these regulations have proven to be of but little practical value in preventing wrongful reimportations under section 2500, owing largely to the difficulty in obtaining proof of the *ultimate intention* of the owners of the spirits, who doubtless in a majority of cases purchase the spirits while stored in foreign warehouses. As a result, therefore, the spirits, although not actually exported and still an article on which an internal-revenue tax should be collected, are nevertheless returned and entered under section 2500 as reimported spirits and, as such, are held subject to a customs duty.

This anomalous state of affairs is open to still further objections. Under existing internal-revenue laws the time within which tax is to be paid on spirits deposited in a distillery warehouse is limited to three years from the date of entry of the spirits into warehouse; and the allowance for leakage and evaporation of the spirits during that period is also limited by section 17 of the act of May 28, 1880. But by withdrawing for export spirits that have remained in warehouse during the full bonded period, and then holding them in foreign warehouses until such time as a demand may bring them home, the pretended exporter or subsequent purchaser of the spirits secures thereby, not only an indefinite period within which to pay the duty imposed by section 2500, Revised Statutes, but escapes payment of any duty or tax on leakages occurring during that period, however great.

This easy method of evading the internal-revenue law, it will be noticed, results not only in a considerable loss and delay in the collection of the revenue in such cases, and diverts the revenue thus obtained from its proper channels, but gives the person who thus evades the law an unfair advantage over the distiller who pays the full amount of tax on his spirits and as soon as it becomes due. These considerations, in my opinion, suggest the need of further legislation on this subject; and I therefore recommend (1) that section 2500, Revised Statutes, be so amended as to *exclude*, as an article subject to a customs duty, all domestic spirits returned to this country; and to provide for the collection of the internal-revenue tax due on such spirits as shown by the marks and brands on the packages at the time of removal of the spirits from the distiller's warehouse, or, if this is deemed inadvisable, (2) that the section be amended so as to read as follows:

> Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance of drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles: *Provided*, That upon all distilled spirits entered under the provisions of this section as reimported spirits there shall be collected and paid upon the duty herein imposed interest at the rate of —— per cent. per annum, to be computed, in case the spirits were exported without payment of tax, from the date of withdrawal of such spirits from the distiller's warehouse, or, in case the spirits were exported with benefit of drawback, from the date of payment of such drawback, to the date, in either case, when such duty shall be paid: *And provided further*, That the interest herein required to be paid shall be in addition to any further duty or charge on such reimported spirits when deposited in bond in any public or private bonded warehouse under existing law.

WITHDRAWALS OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1886, which was withdrawn during the year ended June 30, 1887, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1886.	Withdrawn during the year ended June 30, 1887.	Remaining in warehouse June 30, 1887.
1883.			
Prior to May, 1883	384,152		
May	1,058,011		
June	415,066		
July	63,680		
August	37,945		
September	28,189		
October	71,306		
November	419,064		
December	798,400		
1884.			
January	1,032,969		
February	1,048,703		
March	1,516,755		
April	1,887,403		
May	1,939,782		
Prior to June, 1884	10,701,425	9,258,325	1,443,100
June	1,018,506	563,927	454,579
July	340,155	164,625	175,530
August	139.608	64,960	74,618
September	106,934	52,425	54,509
October	148,542	66,177	82,365
November	279,730	97,691	182,039
December	604,887	158,447	446,440
1885.			
January	1,140,125	283,007	857,118
February	1,797,477	369,343	1,428,134
March	2,856,136	600,432	2,255,704
April	3,409,915	771,840	2,638,075
May	3,484,117	788,061	2,696,056
June	2,062,119	580,582	1,481,537
July	528,428	131,305	397,123
August	273,868	52,934	220,934
September	364,680	126,768	237,912
October	773,160	287,784	485,376
November	1,413,694	473,816	939,878
December	2,570,749	414,821	2,155,928
1886.			
January	3,072,797	316,163	2,756,634
February	3,733,940	580,932	3,153,008
March	4,828,824	613,582	4,215,242
April	5,034,029	923,479	4,110,550
May	4,848,100	842,949	4,005,151
June	2,561,225	851,203	1,710,022
Total	58,093,170	19,435,578	38,657,592

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, LOST FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
Alabama										
Arkansas		10						2,043	2,053	Corn whisky.
First California	2						440		442	
Connecticut					524				524	
Delaware	26								26	
Georgia		26						629	655	Corn whisky.
First Illinois			280		140		1,290	29,671	31,381	Whisky.
Second Illinois	1,706								1,706	
Fourth Illinois								1,071	1,071	Sour-mash whisky.
Fifth Illinois	29,068		4,804				2,991		36,863	
Eighth Illinois			44						44	
Thirteenth Illinois							226	29	255	Whisky.
Sixth Indiana	7,888	17,005	254			30	4	21,667	46,848	Whisky and barley.
Seventh Indiana	1,931		105		12			1,212	3,260	Whisky and high-proof spirits.
Eleventh Indiana										
Second Iowa			279			1,330	2,718	196	4,523	
Kansas	350		53				17		420	
Second Kentucky	100,159								100,159	
Fifth Kentucky	482,844	16,831	70			40		561	500,346	Malt whisky.
Sixth Kentucky	64,761	9,269	22	1,130	72			24,029	99,283	Whisky and malt whisky.
Seventh Kentucky	187,666	23,473						1,141	212,280	Malt and wheat whisky.
Eighth Kentucky	87,166	6,258							93,424	
Maryland		128,346				365	4,000		132,711	
Third Massachusetts				16,051					16,051	
Tenth Massachusetts					380				380	
First Missouri	1,607		112				720	412	2,851	Whisky.
Fourth Missouri	209	82							291	
Sixth Missouri	9,944	535	512				347	148	11,486	Corn.
Nebraska	4,085	2,866	89				35		7,075	
New Hampshire				1,091					1,091	
Third New Jersey		7,641							7,641	
First New York					256			3,350	3,606	
Twenty-first New York								35	35	Whisky.
Twenty-eighth New York	1,838	8,897		3,489			279	1,358	15,861	
Fourth North Carolina		5		2				194	201	Corn whisky.
Fifth North Carolina								79	79	Do.
Sixth North Carolina								426	426	Corn.

First Ohio	21,382	19,308	102			11	197	10,192	51,192	Malt, corn, copper-distilled whisky.
Sixth Ohio	11,970	8,571						10,131	30,672	
Tenth Ohio	1,390	1,671						205	3,266	Rye, malt.
Eleventh Ohio	342	185				3,498			4,025	
Eighteenth Ohio	293	2,968			6	8		23	3,298	
Oregon	533								533	
First Pennsylvania		30,785					9	98	30,892	Wheat and malt whisky.
Ninth Pennsylvania		15,939				210			16,149	
Twelfth Pennsylvania		2,797				112			2,909	
Nineteenth Pennsylvania		2,538						29	2,567	
Twenty-second Pennsylvania		173,692							173,692	
Twenty-third Pennsylvania		51,763						13,671	65,434	Corn and rye, Montrose.
South Carolina								239	239	Corn whisky.
Second Tennessee		32						215	247	
Fifth Tennessee		1,980						61,294	63,274	Corn whisky.
Third Texas										
Fourth Texas								474	474	Corn whisky.
Fourth Virginia	1,112	564							1,676	
Sixth Virginia		12,949							12,949	
West Virginia	485	31,792						1	32,278	
First Wisconsin	477	291	7		73	230	1,025	147	2,250	
Third Wisconsin		317							317	
Total	1,019,234	579,386	6,733	21,763	1,463	5,834	14,298	184,970	1,833,681	
Lost by leakage during year ended June 30, 1886	1,039,109	547,963	4,074	18,117	1,511	4,441	18,479	173,174	1,806,868	

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (1,833,681 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
1880	78,199,283	75,834	096
1881	84,335,900	811,466	.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193
1885	*a*90,925,782	4,424,314	4.866
1886	*b*78,566,767	1,806,868	2,299
1887	70,782,951	1,833,681	2.591

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The increase of 26,813 gallons leakage allowed under section 17 of the act of May 28, 1880, over the quantity so allowed during the previous year, is explained by the fact that large quantities of old spirits were withdrawn in 1886, as to which, under the operation of Circular No. 282, no leakage at the time of withdrawal was allowed; the leakage had been allowed during the year ended June 30, 1885, upon regauges made during that year, while no spirits were withdrawn during the year ended June 30, 1887, upon which leakage had been allowed during any previous year.

EXPORTATION OF DISTILLED SPIRITS.

The following statements show the quantities of spirits of different kinds withdrawn for export during the last two fiscal years:

1. BY DISTRICTS, WITHDRAWN IN 1886.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California	.....	.....	.....	.....	.....
First Illinois	.....	.....	133, 184	.....	225
Fifth Illinois	1, 251	.....	1, 334, 599	.....	.....
Eighth Illinois	.....	.....	371, 986	.....	.....
Sixth Indiana	.....	.....	56, 630	.....	.....
Seventh Indiana	.....	.....	48, 218	.....	.....
Second Iowa	.....	.....	41, 283	.....	.....
Second Kentucky	177, 362	.....	.....	.....	.....
Fifth Kentucky	526, 080	39, 171	.....	.....	.....
Sixth Kentucky	200, 921	20, 860	.....	.....	528
Seventh Kentucky	641, 158	50, 452	.....	.....	.....
Eighth Kentucky	353, 123	3, 306	.....	.....	.....
Maryland	.....	313	.....	.....	.....
Third Massachusetts	.....	.....	.....	788, 638	.....
First Missouri	.....	.....	49, 116	.....	.....
Sixth Missouri	644	.....	95, 811	.....	.....
Nebraska	.....	.....	84, 428	.....	.....
Third New Jersey	.....	414	.....	.....	.....
First Ohio	39	37	56, 750	.....	.....
Sixth Ohio	26, 479	11, 540	41, 246	.....	.....
Eleventh Ohio	.....	.....	.....	.....	.....
Ninth Pennsylvania	.....	42	.....	.....	.....
Twenty-second Pennsylvania	.....	55, 558	.....	.....	.....
Twenty-third Pennsylvania	.....	34, 667	.....	.....	.....
Fifth Tennessee	.....	34, 008	.....	.....	.....
First Wisconsin	18, 985	.....	7, 080	.....	.....
Total	1, 946, 042	250, 368	2, 320, 361	788, 638	753
Withdrawn during year ended June 30, 1885	3, 775, 221	624, 009	4, 944, 168	932, 140	832

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California	.....	5, 090	.....	5, 090
First Illinois	.....	26, 467	2, 989	162, 865
Fifth Illinois	.....	23, 454	.....	1, 359, 304
Eighth Illinois	.....	6, 457	.....	378, 443
Sixth Indiana	.....	.....	*a* 1, 566	58, 226
Seventh Indiana	.....	.....	.....	48, 218
Second Iowa	.....	247, 435	.....	288, 718
Second Kentucky	.....	.....	.....	177, 362
Fifth Kentucky	.....	.....	.....	565, 251
Sixth Kentucky	.....	.....	*b* 475	222, 784
Seventh Kentucky	.....	.....	.....	691, 610
Eighth Kentucky	.....	.....	.....	356, 429
Maryland	1, 300	.....	.....	1, 613
Third Massachusetts	.....	.....	.....	788, 638
First Missouri	.....	.....	.....	49, 116
Sixth Missouri	.....	.....	.....	96, 455
Nebraska	.....	893	.....	85, 321
Third New Jersey	.....	.....	.....	414
First Ohio	.....	14, 171	*c* 1, 650	72, 647
Sixth Ohio	.....	.....	*d* 3, 770	83, 035
Eleventh Ohio	922	.....	.....	922
Ninth Pennsylvania	.....	.....	.....	42
Twenty-second Pennsylvania	.....	.....	.....	55, 558
Twenty-third Pennsylvania	.....	.....	511	35, 178
Fifth Tennessee	.....	.....	.....	34, 008
First Wisconsin	.....	.....	3, 344	29, 409
Total	2, 222	323, 967	14, 305	5, 646, 656
Withdrawn during year ended June 30, 1885	.....	340, 139	54, 609	10, 671, 118

a Whisky. *b* Malt whisky. *c* Malt and corn whisky. *d* Bowen, Shamrock, and malt whisky.

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California	190	240			
First Illinois			20,674		3,014
Fifth Illinois	31,284		492,789		
Eighth Illinois			15,182		
Sixth Indiana	293		55,331		
Seventh Indiana			34,873		
Second Iowa			*a*135,188		
Second Kentucky	1,782				
Fifth Kentucky	22,163	175			
Sixth Kentucky	8,344		839		
Seventh Kentucky	149,581	39,017			
Eighth Kentucky	4,123				
Maryland		886			
Third Massachusetts				755,147	
First Missouri					
Sixth Missouri			102,083		
Nebraska			12,988		
Third New Jersey		*b*859			
First New York					456
First Ohio	40	38			
Sixth Oho			13,939		
Eleventh Ohio					
First Pennsylvania		118			
Ninth Pennsylvania					
Twenty-second Pennsylvania		292			
Twenty-third Pennsylvania					
Fifth Tennessee					
First Wisconsin					
West Virginia		5,910			
Total	*c*217,800	*b*47,535	*a*883,886	755,147	3,470
Withdrawn during year ended June 30, 1886.	1,946,042	250,368	2,320,361	788,638	753

a 69,019 gallons included in this table as pure spirits called "refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.

b 24,352 gallons included in this table as miscellanous called "rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.

c 1,186 gallons included in this table as miscellanous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS WITHDRAWN IN 1887—Continued.

[Quantities in gallons.]

District and State.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California	.....	809	(a)	1,239
First Illinois	.....	6,899	b1,186	31,773
Fifth Illinois	.....	44,772	.....	568,845
Eighth Illinois	.....	.....	.....	15,182
Sixth Indiana	.....	867	c428	56,919
Seventh Indiana	.....	.....	.....	34,873
Second Iowa	.....	d229,188	.....	364,376
Second Kentucky	.....	.....	.....	1,782
Fifth Kentucky	.....	.....	.....	22,338
Sixth Kentucky	.....	.....	e1,391	10,574
Seventh Kentucky	.....	.....	.....	188,598
Eighth Kentucky	.....	.....	.....	4,123
Maryland	.....	950	.....	1,836
Third Massachusetts	.....	.....	.....	755,147
First Missouri	.....	.....	.....	.....
Sixth Missouri	.....	.....	.....	102,083
Nebraska	.....	900	.....	13,888
Third New Jersey	.....	.....	.....	859
First New York	.....	.....	.....	456
First Ohio	.....	.....	a220	298
Sixth Ohio	.....	.....	f4,113	18,052
Eleventh Ohio	.....	.....	.....	.....
First Pennsylvania	.....	.....	.....	118
Ninth Pennsylvania	.....	.....	.....	.....
Twenty-second Pennsylvania	.....	.....	.....	292
Twenty-third Pennsylvania	.....	.....	.....	.....
Fifth Tennessee	.....	.....	gh24,352	24,352
First Wisconsin	.....	.....	.....	.....
West Virginia	.....	.....	.....	5,910
Total	.....	d284,385	ga31,690	2,223,913
Withdrawn during year ended June 30, 1886	2,222	323,967	14,305	5,646,656

a 1,186 gallons included in this table as miscellaneous called "Bourbon whisky" in bonds taken in first district of Illinois and included in "Bourbon whisky" in Table No. 4.

b Whisky.

c Whisky and barley.

d 69,019 gallons included in this table as pure spirits called "refined alcohol" in bonds taken in second district of Iowa and included in "Alcohol" in Table No. 4.

e Whisky and malt whisky.

f Corn whisky.

g 24,352 gallons included in this table as miscellaneous called "rye whisky" in bonds taken in fifth district of Tennessee and included in "Rye whisky" in Table No. 4; 41 gallons included in this table as rye whisky called "whisky" in bonds taken in third district of New Jersey and included in "Miscellaneous" in Table No. 4.

h Bowen and Shamrock.

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1886.

[Quantities in gallons.]

Ports to which exported.	Alcohol.							
	New York.	Boston.	San Francisco.	Laredo.	Brownsville.	Port Huron.	Baltimore.	El Paso.
Antwerp, Belgium	8,706							
Aspinwall, Central America	162,060							
Barcelona, Spain	4,842							
Bermudas	2,180							
Bluefields, Central America	2,566							
Boca del Toro, Central America	1,316							
Cadiz, Spain	6,974							
Colon, Central America	43,879							
Genoa, Italy	34,717							
Gibraltar, Spain	53,128							
Gran Canaria, Canary Islands	27,800							
Greytown, Central America	3,484							
Hamburg, Germany	181,863							
Honolulu, Sandwich Islands			4,994					
Kingston, West Indies	3,955							
Las Palmas, Canary Islands	35,913							
Lanzarote, Canary Islands	3,488							
Leith, Scotland	9,128							
Malta	4,368							
Marseilles, France	595,362						237,202	
Matamoras, Mexico					32,112			
Melbourne, Australia	19,914							
Montevideo, South America	91,002							
Montreal, Canada						5,868		
Nassau, West Indies	862							
Nuevo Laredo, Mexico				12,302				
Panama, Central America	38,165							
Paso del Norte, Mexico								440
Porto Rico, West Indies	2,501							
Port Said, Egypt	6,898							
San Andreas, South America	1,747							
San Juan, West Indies	429							
Santa Cruz de la Palma, Canary Islands	17,607							
Santa Cruz de Teneriffe, Canary Islands	17,895							
Seville, Spain	356,732							
St. Pierre, St. Pierre and Miquelon	14,088	41,167						
St. Thomas, West Indies	13,969							
Sydney, Australia		4,434						
Valencia, Spain	206,903							
Vera Cruz, Mexico	516							
Yokohama, Japan	6,885							
Total	1,981,842	45,601	4,994	12,302	32,112	5,868	237,202	440

Ports from and to which exported.	Pure, neutral, or cologne spirits.
FROM NEW YORK.	*Gallons.*
Adelaide, Australia	435
Aspinwall, Central America	1,773
Barcelona, Spain	10,514
Belfast, Ireland	41,386
Bermudas	445
Colon, Central America	4,350
Gibraltar, Spain	5,842
Glasgow, Scotland	19,656
Greytown, Central America	4,340
Hamburg, Germany	23,454
Liverpool, England	31,583
London, England	105,367
Marseilles, France	18,852
Melbourne, Australia	5,330
Montreal, Canada	10,799
Seville, Spain	14,171
Sydney, Australia	7,242
Total	305,539
FROM PORT HURON.	
Prescott, Canada	13,338
FROM SAN FRANCISCO.	
Honolulu, Sandwich Islands	5,090

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1886—Continued.

[Quantities in gallons.]

Ports to which exported.	Bourbon whisky.								
	New York.	Boston.	Baltimore.	El Paso.	Calabasas.	Port Townsend.	San Francisco.	Brownsville.	New Orleans.
Aspinwall, Central America	81	201	.....	.....	.....	.....	.....	.....	.....
Barbadoes, West Indies	209	.....	.....	.....	.....	.....	.....	.....	.....
Belfast, Ireland	200	.....	.....	.....	.....	.....	.....	.....	.....
Bermudas	145,915	.....	.....	.....	.....	.....	.....	.....	.....
Bremen, Germany	1,252,311	.....	165,266	.....	.....	.....	.....	.....	.....
Colon, Central America	198	.....	.....	.....	.....	.....	.....	.....	.....
Hamburg, Germany	292,469	.....	.....	.....	.....	.....	.....	.....	.....
Hong-Kong, China	193	.....	.....	.....	.....	.....	.....	.....	.....
Honolulu, Sandwich Islands	11,469	.....	.....	.....	.....	.....	.....	.....	.....
Liverpool, England	3,267	.....	.....	.....	.....	.....	.....	.....	.....
London, England	1,515	.....	.....	.....	.....	.....	.....	.....	.....
Matamoras, Mexico	.....	.....	.....	.....	.....	.....	.....	637	.....
Nanaimo, Canada	.....	.....	.....	.....	.....	.....	284	.....	.....
Nogales, Mexico	256	.....	.....	.....	79	.....	.....	.....	.....
Panama, Central America	187	.....	.....	.....	.....	.....	.....	.....	.....
Paso del Norte, Mexico	1,733	.....	.....	391	.....	.....	.....	.....	.....
Port Limon, Central America	.....	.....	.....	.....	.....	.....	.....	.....	444
Rotterdam, Netherlands	10,944	.....	.....	.....	.....	.....	.....	.....	.....
Santo Tomas, Central America	51,242	.....	.....	.....	.....	.....	.....	.....	599
St. John, Canada	.....	3,835	.....	.....	.....	.....	.....	.....	.....
Sydney, Australia	400	.....	.....	.....	.....	.....	.....	.....	.....
Valparaiso, Chili	396	.....	.....	.....	.....	.....	.....	.....	.....
Victoria, Canada	416	.....	.....	.....	.....	781	124	.....	.....
Total	1,773,401	4,036	165,266	391	79	781	408	637	1,043

Ports to which exported.	Rye whisky.					Rum.	
	New York.	El Paso.	Baltimore.	San Francisco.	Philadelphia.	Boston.	New York.
Acapulco, Mexico	38	.....	.....	.....	.....	.....	.....
Aspinwall, Central America	227	.....	.....	.....	.....	.....	.....
Bermudas	34,383	.....	.....	.....	.....	.....	4,434
Bremen, Germany	166,020	.....	17,954	.....	.....	.....	.....
Cape Coast, Africa	.....	.....	.....	.....	.....	330,650	.....
Colon, Central America	292	.....	.....	.....	.....	.....	.....
Constantinople, Turkey	.....	.....	.....	.....	.....	914	.....
Demerara, South America	.....	.....	38	.....	.....	.....	.....
Elmina, Africa	.....	.....	.....	.....	.....	168,246	.....
Fayal, Azores	.....	.....	.....	.....	.....	4,454	.....
Glasgow, Scotland	211	.....	.....	.....	.....	.....	.....
Grand Bassa, Africa	.....	.....	.....	.....	.....	179,498	.....
Hamburg, Germany	10,440	.....	.....	.....	.....	.....	.....
Honolulu, Sandwich Islands	.....	.....	.....	766	.....	.....	.....
Liverpool, England	.....	.....	39	.....	280	14,094	.....
London, England	218	.....	.....	.....	.....	.....	.....
Malta	.....	.....	.....	.....	.....	3,946	.....
Nassau, West Indies	40	.....	.....	.....	.....	.....	3,424
Piedras Negras, Mexico	.....	215	196	.....	.....	.....	.....
Port Limon, Central America	414	.....	.....	.....	.....	.....	.....
Rotterdam, Netherlands	13,649	.....	.....	.....	.....	.....	.....
Santiago, Cape Verde Islands	37	.....	.....	.....	.....	.....	.....
Shanghai, China	109	.....	.....	.....	.....	.....	.....
Sierra Leone, Africa	.....	.....	.....	.....	.....	24,350	.....
Smyrna, Turkey	.....	.....	.....	.....	.....	40,591	.....
St. John, Canada	.....	.....	.....	.....	.....	13,208	.....
St. Lucia, West Indies	.....	.....	.....	.....	.....	.....	829
St. Thomas, West Indies	4,802	.....	.....	.....	.....	.....	.....
Total	230,880	215	18,227	766	280	779,951	8,687

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1886—Continued.

[Quantities in gallons.]

Ports to which exported.	High wines.		Gin.		Miscellaneous.				
	Baltimore.	New Orleans.	Boston.	San Francisco.	Boston.	New Orleans.	Brownsville.	San Francisco.	New York.
Bluefields, Central America	.....	922	.....	.....	.....	.....	.....	.....	.....
Colon, Central America	.....	.....	.....	.....	.....	.....	.....	.....	720
Corinto, Central America	.....	.....	.....	.....	.....	.....	.....	252	.....
Hamburg, Germany	.....	.....	.....	.....	.....	.....	.....	.....	3,389
Honolulu, Sandwich Islands	.....	.....	.....	528	3,770	.....	.....	.....	.....
Livingston, Central America	.....	.....	.....	.....	.....	649	.....	.....	.....
Matamoras, Mexico	.....	.....	.....	.....	.....	.....	435	.....	.....
Old Providence, West Indies	672	.....	.....	.....	.....	.....	.....	.....	.....
Panama, Central America	.....	.....	.....	.....	.....	.....	.....	.....	533
Ruatan, Central America	.....	.....	.....	.....	.....	216	.....	.....	.....
San Andreas, South America	628	.....	.....	.....	.....	.....	.....	.....	.....
Santo Tomas, Central America	.....	.....	.....	.....	.....	221	.....	.....	.....
St. John, Canada	.....	.....	.....	.....	695	.....	.....	.....	.....
Sydney, Australia	.....	.....	225	.....	2,989	.....	.....	.....	.....
Truxillo, Central America	.....	.....	.....	.....	.....	436	.....	.....	.....
Total	1,300	922	225	528	7,454	1,522	435	252	4,642

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1887.

[Quantities in gallons.]

Ports to which exported.	Alcohol.					Pure, neutral, or cologne spirits				
	New York.	Brownsville.	Boston.	El Paso.	Laredo.	San Francisco.	New York.	New Orleans.	Port Huron.	Philadelphia.
Aspinwall, Central America	148,351									
Australia							4,472			
Barcelona, Spain	1,484						7,016			
Bilbao, Spain	63,921						4,464			
Belfast, Ireland	8,640									
Bermudas	1,699						8,880			
Bluefields, Central America	7,742									950
Boco del Toro, Central America	1,760									
Bristol, England							860			
Colon, Central America	77,945									
Gibraltar, Spain	17,398									
Glasgow, Scotland	4,400						11,759			
Greytown, Central America	17,270									
Japan	23,231									
Kahoolawe, Sandwich Islands						90				
Las Palmas, Canary Islands	52,238									
Leith, Scotland	6,880									
Liverpool, England	8,700						21,946			
Livingston, Central America	1,703							867		
London, England	46,635						114,085			
Marseilles, France	125,456									
Matamoras, Mexico		38,717								
Melbourne, Australia	13,833						9,024			
Montevideo, South America	67,194									
Nuevo Laredo, Mexico					6,981					
Nogales, Mexico						273				
Panama, Central America	64,249									
Paso del Norte, Mexico	864			431						
Ponce, Porto Rico	2,146									
Port au Prince, Hayti	4,766									
Porto Bello, Brazil	6,068									
Port Said, Egypt	6,890									
Prescott, Canada									20,828	
Rufisque, Africa			8,717							
San Juan del Sur, Central America						446				
Santa Cruz, Canary Islands	3,455									
Santa Cruz de Teneriffe, Canary Islands	15,524									
St. Pierre, St. Pierre and Miquelon			13,004							
St. Thomas, West Indies	12,064						5,400			
Sydney, Australia	430						3,060			
Yokohama, Japan	72,119						946			
Total	885,055	38,717	21,721	431	6,981	809	191,912	867	20,828	950

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS, IN 1887—Continued.

[Quantities in gallons.]

Ports to which exported.	Bourbon whisky.							
	San Francisco.	New York.	Laredo.	Boston.	El Paso.	Nogales.	Brownsville.	New Orleans.
Aspinwall, Central America	.....	263	.....	.....	.....	.....	.....	.....
Bermudas	.....	90,274	.....	.....	.....	.....	.....	.....
Bordeaux, France	.....	20	.....	.....	.....	.....	.....	.....
Bremen, Germany	.....	101,872	.....	.....	.....	.....	.....	.....
Guaymas, Mexico	.....	.....	.....	.....	.....	119	.....	.....
Honolulu, Sandwich Islands	.....	.....	.....	2,631	.....	.....	.....	.....
London, England	.....	4,228	.....	.....	.....	.....	.....	.....
Matamoras, Mexico	.....	.....	.....	.....	.....	.....	440	800
Nuevo Laredo, Mexico	.....	.....	208	.....	.....	.....	.....	.....
Nogales, Mexico	.....	.....	.....	.....	.....	42	.....	.....
Paso del Norte, Mexico	.....	207	.....	.....	1,547	.....	.....	.....
Rotterdam, Netherlands	.....	78	.....	.....	.....	.....	.....	.....
St. John, Canada	.....	.....	.....	3,162	.....	.....	.....	.....
St. Thomas, West Indies	.....	11,554	.....	.....	.....	.....	.....	.....
Victoria, Canada	293	.....	.....	.....	.....	.....	.....	.....
Yokohama, Japan	1,248	.....	.....	.....	.....	.....	.....	.....
Total	1,541	208,496	208	5,793	1,547	161	440	800

Ports to which exported.	Rye whisky.			Rum.		Gin.	Miscellaneous.		
	San Francisco.	New York.	Philadelphia.	New York.	Boston.	New York.	New Orleans.	New York.	Boston.
Alexandria, Egypt	.....	.....	.....	18,173	.....	.....	.....	.....	.....
Aspinwall, Central America	.....	371	.....	.....	.....	.....	.....	.....	.....
Bermudas	.....	24,228	.....	.....	.....	.....	.....	.....	.....
Bluefields, Central America	.....	167	73	.....	.....	.....	457	.....	.....
Bristol, England	.....	31,517	.....	.....	.....	.....	.....	.....	.....
Cadiz, Spain	.....	.....	.....	.....	.....	118	.....	.....	.....
Cape Coast, Africa	.....	.....	.....	.....	131,060	.....	.....	.....	.....
Colon, Central America	.....	86	.....	.....	.....	.....	448	41	.....
Constantinople, Turkey	.....	.....	.....	.....	2,915	.....	.....	.....	.....
Elmina, Africa	.....	.....	.....	.....	324,148	.....	.....	.....	.....
Grand Bassam, Africa	.....	.....	.....	.....	136,165	.....	.....	.....	.....
Hamburg, Germany	.....	.....	.....	.....	.....	.....	.....	.....	.....
Havana, Cuba	.....	38	.....	.....	.....	.....	.....	44	.....
Havre, France	.....	168	.....	.....	.....	.....	.....	.....	.....
Honduras	.....	431	.....	.....	.....	.....	.....	.....	.....
Honolulu, Sandwich Islands	.....	.....	.....	.....	.....	.....	.....	.....	4,113
Liverpool, England	.....	.....	.....	.....	30,672	.....	.....	.....	.....
Livingston, Central America	.....	198	.....	.....	.....	.....	442	.....	.....
London, England	.....	1,693	.....	.....	.....	3,014	.....	.....	.....
Rio Grande do Sul, Brazil	.....	214	.....	.....	.....	.....	.....	.....	.....
San Juan del Sur, Central America	240	.....	.....	.....	.....	.....	.....	.....	.....
Santo Tomas, Central America	.....	.....	.....	.....	.....	.....	220	.....	.....
Sierra Leone, Africa	.....	.....	.....	.....	86,860	.....	.....	.....	.....
Smyrna, Turkey	.....	.....	.....	.....	25,154	.....	.....	.....	.....
St. Andrews, Canada	.....	.....	.....	.....	.....	338	.....	.....	.....
St. Thomas, West Indies	.....	12,422	.....	.....	.....	.....	.....	.....	.....
Truxillo, Central America	.....	.....	.....	.....	.....	.....	428	.....	.....
Total	240	71,533	73	18,173	736,974	3,470	1,995	85	4,113

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1881	15,921,482	13.52+
1874	4,060,160	5.90+	1882	8,092,725	7.64+
1875	587,413	0.96+	1883	5,326,427	7.19+
1876	1,308,900	2.25+	1884	9,586,738	12.70+
1877	2,529,528	4.22+	1885	10,671,118	14.24+
1878	5,499,252	9.80+	1886	5,646,656	7.02+
1879	14,837,581	20.63+	1887	2,223,913	2.85+
1880	16,765,666	18.55+			

The falling off in exportations in 1887 as compared with 1886 is due mainly to the decreased withdrawals for export of Bourbon and rye whiskies and of alcohol, although there was a decrease as to all kinds except gin and miscellaneous spirits, as follows:

	Gallons.
In Bourbon whisky	1,728,242
In rye whisky	202,833
In alcohol	1,436,475
In rum	33,491
In high wines	2,222
In pure, neutral, or cologne spirits	39,582
Total decrease	3,442,845
Deduct increase in—	
Gin	2,717
Miscellaneous	17,385
Total increase	20,102
Net decrease	3,422,743

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California	.....	.....	.....	446	446
First Illinois	.....	.....	3,397	269	3,666
Fifth Illinois	.....	.....	9,356	344	9,700
Sixth Indiana	.....	488	437	.....	925
Seventh Indiana	.....	.....	393	.....	393
Second Iowa	.....	.....	.....	261	261
Fifth Kentucky	402	.....	141	.....	543
Sixth Kentucky	.....	.....	171	.....	171
Maryland	.....	232	709	53	994
First Missouri	.....	.....	350	.....	350
Nebraska	.....	.....	444	.....	444
First New York	.....	.....	868	.....	868
Twenty-eighth New York	.....	.....	1,004	.....	1,004
First Ohio	.....	.....	1,313	.....	1,313
First Wisconsin	.....	.....	90	.....	90
Total	402	720	18,673	1,373	21,168
Withdrawn for scientific purposes and for the use of the United States during year ended June 30, 1886	7,009	.....	20,798	2,795	30,602

DECREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The above table shows a decrease of spirits withdrawn for scientific purposes and for the use of the United States of 9,434 gallons from the quantity so withdrawn in the fiscal year ended June 30, 1886, as follows:

Decrease of—	Gallons.
Bourbon whisky	6,607
Alcohol	2,125
Pure, neutral, or cologne spirits	1,422
Total decrease	10,154
Deduct increase as to rye whisky	720
Net decrease	9,434

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologn spirits.	Miscellaneous.	Aggregate
First Illinois	.....	.....	.....	9,742	.....	9,742*
Fifth Illinois	.....	.....	13,919	57,572	.....	71,491
Second Iowa	.....	.....	.....	144,423	.....	144,423
Fifth Kentucky	1,621	.....	.....	.....	.....	1,621
Seventh Kentucky	.....	.....	.....	.....	.....	.....
Twenty-third Pennsylvania	.....	.....	.....	.....	1,929	*1,929
Total	1,621	.....	13,919	211,737	1,929	229,206
Transfers to manufacturing warehouses during year ended June 30, 1886	4,621	1,512	31,738	238,382	.....	276,253

* Corn and rye, Montrose.

DECREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1886 the above table shows a decrease of 47,047 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Decrease in—	Gallons.
Bourbon whisky	3,000
Rye whisky	1,512
Alcohol	17,819
Pure, neutral, or cologne spirits	26,645
Total decrease	48,976
Deduct increase in miscellaneous	1,929
Net decrease	47,047

SPIRITS LOST BY CASUALTY IN WAREHOUSES DURING THE YEAR.

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1887.

[Quantities in gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Arkansas	.....	.....	.....	.....	78	78	Corn whisky.
Georgia	.....	.....	.....	.....	2,286	2,286	Corn whisky.
Fifth Illinois	6,377	.....	2,696	.....	.....	9,073	
Sixth Indiana	1	86	.....	.....	.....	87	
Second Kentucky	166,571	.....	.....	.....	.....	166,571	
Fifth Kentucky	22,989	.....	.....	.....	.....	22,989	
Sixth Kentucky	28,457	7,188	1,141	176	27,535	64,497	Whisky and malt whisky.
Seventh Kentucky	142	.....	.....	.....	.....	142	
Eighth Kentucky	1,446	93	.....	.....	.....	1,539	
Third Massachusetts	.....	.....	.....	45	.....	45	
Fourth North Carolina	.....	.....	.....	.....	160	160	Corn whisky.
Fifth North Carolina	.....	.....	.....	.....	1,862	1,862	Corn whisky.
Sixth North Carolina	.....	.....	.....	.....	4,060	4,060	Corn.
Twenty-second Pennsylvania	.....	85	.....	.....	.....	85	
South Carolina	.....	.....	.....	.....	239	239	Corn whisky.
Second Tennessee	.....	.....	.....	.....	40	40	
Fifth Tennessee	.....	.....	.....	.....	4,838	4,838	Corn whisky.
Fourth Virginia	1,088	113	.....	.....	.....	1,201	
Sixth Virginia	.....	4,989	.....	.....	.....	4,989	
West Virginia	.....	951	.....	.....	.....	951	
Fourth Missouri	4,893	1,055	.....	.....	.....	5,948	
Total	231,964	14,560	3,837	221	41,098	291,680	
Losses by casualty during the year ended June 30, 1886	4,436	10,764	2	10	100,185	115,397	

Of the 291,680 gallons shown by the above table to have been lost during the fiscal year 1887, 252,864 gallons are claimed to have been lost by four fires, as follows: 165,815 gallons by two fires in the second district of Kentucky, 22,865 gallons by one fire in the fifth district of Kentucky, and 64,184 gallons by one fire in the sixth district of Kentucky.

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST FIFTEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last fifteen calendar years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1886, both inclusive, the percentage of loss on the stock held may be readily computed.

[Quantities in gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1881	64,648,111	198,251
1873	12,917,462	9,901	1882	89,962,645	175,216
1874	15,817,709	124,602	1883	80,499,993	396,299
1875	13,367,253	81,493	1884	63,502,551	416,609
1876	12,984,896	99,102	1885	54,724,916	109,030
1877	13,258,794	7,487	1886	58,096,620	181,198
1878	14,088,773	29,913			
1879	19,212,470	2,465	Aggregates	554,549,454	1,874,585
1880	31,363,869	14,620			

Average loss, $\frac{34}{100}$ of one per cent.

The loss during the six months ended June 30, 1887, was 98,886 gallons; the stock on hand June 30, 1887, being 65,145,269 gallons.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN WAREHOUSES JUNE 30, 1887.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Alabama										
Arkansas		314						35,866	36,180	Corn whisky.
First California	2,933						24,841		27,774	
Connecticut					18,970				18,970	
Delaware	255								255	
Georgia		407						41,670	42,077	Do.
First Illinois			13,548		9,513		17,039	780,429	820,529	Whisky.
Second Illinois	60,283								60,283	
Fourth Illinois								8,745	8,745	Sour-mash whisky.
Fifth Illinois	607,167	72,555	44,774		421		129,486		854,403	
Eighth Illinois			38,835			4,921			43,756	
Thirteenth Illinois	3,050		520				799	90	4,459	Whisky.
Sixth Indiana	201,905	522,814					14,944	557,935	1,297,598	Whisky principally.
Seventh Indiana	17,612							430	18,042	Whisky and high-proc: spirits.
Eleventh Indiana										
Second Iowa	2,154		25,491			17,006	43,823		88,474	
Kansas										
Second Kentucky	3,828,346	23,989							3,852,335	
Fifth Kentucky	21,560,256	955,402	18,075			921		26,049	22,560,703	Malt whisky.
Sixth Kentucky	2,706,948	368,919	426	52,850	843			1,145,068	4,275,054	Whisky and malt whisky.
Seventh Kentucky	6,200,904	1,000,150						21,055	7,222,109	Malt whisky.
Eighth Kentucky	3,949,580	264,936							4,214,516	
Maryland		4,218,808				13,753	79,196		4,311,757	
Third Massachusetts				696,516					696,516	
Tenth Massachusetts					30,294				30,294	
First Missouri	83,910		10,371				4,354	1,946	100,581	Whisky.
Fourth Missouri	10,651	1,739							12,390	
Sixth Missouri	134,332	1,900	66,430		4,424	172	29,288	10,278	246,824	Corn.
Nebraska	92,614	63,890	53,878				22,619		233,001	
New Hampshire				28,749					28,749	
Third New Jersey		201,077							201,077	
First New York			7,413		12,579		33,611	47,594	101,197	
Fifteenth New York										
Twenty-eighth New York	43,445	248,381	878	14,232	4,049		16,948	20,153	348,086	
Fourth North Carolina				124				8,010	8,134	Corn whisky.
Fifth North Carolina								36,538	36,538	Do.
Sixth North Carolina								103,275	103,275	Corn.

First Ohio	458,820	313,940	24,157		2,684	4,716	35,064	285,197	1,124,578	Corn, malt, copper-distilled whisky.
Sixth Ohio	709,906	461,473	11,330			1,965	32,071	545,658	1,762,403	Bowen and Shamrock.
Tenth Ohio	36,897	24,085							60,982	
Eleventh Ohio	17,983	6,380				112,231			136,594	
Eighteenth Ohio	5,801	66,169						1,038	73,008	Wheat and malt whisky.
Oregon	8,814	12,225							21,039	
First Pennsylvania		850,300						972	851,272	Do.
Ninth Pennsylvania		402,207				5,029			407,236	
Twelfth Pennsylvania		48,054							48,054	
Nineteenth Pennsylvania	4,383	129,485						428	134,296	Wheat and corn.
Twenty-second Pennsylvania		4,686,288							4,686,288	
Twenty-third Pennsylvania		1,414,135						508,669	1,922,804	Corn and rye, Montrose.
South Carolina								14,266	14,266	Corn whisky.
Second Tennessee		371						12,732	13,103	
Fifth Tennessee		145,018						694,239	839,257	Do.
Third Texas										
Fourth Texas								10,326	10,326	Do.
Fourth Virginia	6,004	11,495							17,499	
Sixth Virginia		161,470							161,470	
West Virginia	15,881	798,837						14,344	829,062	Rye-malt, and barley-malt whisky.
First Wisconsin	29,079	9,266	36,773		1,863	18,951	13,095	4,007	113,034	Kuemmel and whisky.
Third Wisconsin	1,804	12,213							14,017	
Total	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269	
Remaining in warehouse June 30, 1886	35,360,622	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	58,096,620	

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSES JUNE 30, 1887, AFTER CONSOLIDATION OF DISTRICTS.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Alabama										
Arkansas		314						35,866	36,180	Corn whisky.
First California	2,933						24,841		27,774	
Connecticut					18,970				18,970	
Georgia		407						41,670	42,077	Corn whisky.
First Illinois	60,283		13,548		9,513		17,039	780,429	880,812	Whisky.
Fifth Illinois	607,167	72,555	44,774		421		129,486		854,403	
Eighth Illinois			38,835			4,921		8,745	52,501	Sour mash and corn whisky.
Thirteenth Illinois	3,050		520				799	90	4,459	Whisky.
Sixth Indiana	201,905	522,814					14,944	557,935	1,297,598	Whisky principally.
Seventh Indiana	17,612							430	18,042	Whisky and high-proof spirits.
Fourth Iowa	2,154		25,491			17,006	43,823		88,474	
Kansas										
Second Kentucky	3,828,346	23,989							3,852,335	
Fifth Kentucky	21,560,256	955,402	18,075			921		26,049	22,560,703	Malt whisky.
Sixth Kentucky	2,706,948	368,919	426	52,850	843			1,145,068	4,275,054	Whisky and malt whisky.
Seventh Kentucky	6,200,904	1,000,150						21,055	7,222,109	Malt whisky.
Eighth Kentucky	3,949,580	264,936							4,214,516	
Maryland	255	4,218,808				13,753	79,196		4,312,012	
Third Massachusetts				696,516	30,294				726,810	
First Missouri	94,561	1,739	10,371				4,354	1,946	112,971	Whisky.
Sixth Missouri	134,332	1,900	66,430		4,424	172	29,288	10,278	246,824	Corn.
Nebraska	92,614	63,890	53,878				22,619		233,001	
New Hampshire				28,749					28,749	
Fifth New Jersey		201,077							201,077	
First New York			7,413		12,579		33,611	47,594	101,197	
Twenty-eighth New York	43,445	248,381	878	14,232	4,049		16,948	20,153	348,086	
Fourth North Carolina				124				35,394	35,518	Corn whisky.
Fifth North Carolina								112,429	112,429	Do.
First Ohio	1,168,726	775,413	35,487		2,684	6,681	67,135	830,855	2,886,981	Bowen and Shamrock, corn-malt.
Tenth Ohio	36,897	24,085							60,982	
Eleventh Ohio	17,983	6,380				112,231			136,594	
Eighteenth Ohio	5,801	66,169						1,038	73,008	Wheat and malt whisky.
Oregon	8,814	12,225							21,039	

First Pennsylvania		850,300				5,029		972	851,272	Wheat and malt whisky.
Ninth Pennsylvania		460,928							465,957	
Twelfth Pennsylvania		48,054							48,054	
Twenty-third Pennsylvania	4,383	6,171,187						509,097	6,684,667	Corn, wheat, and Montrose whisky.
South Carolina								14,266	14,266	Corn whisky.
Second Tennessee		371						12,732	13,103	
Fifth Tennessee		145,018						694,239	839,257	Corn whisky.
Third Texas										
Fourth Texas								10,326	10,326	Corn whisky.
Sixth Virginia	6,004	172,965							178,969	
West Virginia	15,881	798,837						14,344	829,062	Rye-malt and barley-malt whisky.
First Wisconsin	30,883	21,479	36,773		1,863	18,951	13,095	4,007	127,051	Kümmel and whisky.
Total	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269	

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1887.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	District of Connecticut.	District of Delaware.	District of Georgia.	First district of Illinois.	Second district of Illinois.	Fourth district of Illinois.
Prior to June, 1884	.....	.....	.....	.....	.....	.....	4,347	.....	.....
June, 1884	.....	.....	.....	.....	.....	92	3,214	.....	.....
July, 1884	.....	.....	.....	.....	.....	.....	225	.....	.....
August, 1884	.....	.....	.....	.....	.....	.....	499	.....	.....
September, 1884	.....	.....	.....	.....	.....	108	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	207	440	.....	.....
November, 1884	.....	142	.....	.....	.....	.....	.....	.....	.....
December, 1884	.....	.....	.....	.....	.....	48	1,666	.....	.....
January, 1885	.....	133	.....	.....	.....	452	.....	46	.....
February, 1885	.....	293	969	.....	.....	313	903	142	.....
March, 1885	.....	21	.....	.....	.....	405	25,114	.....	.....
April, 1885	.....	218	2,567	.....	.....	534	7,302	181	.....
May, 1885	.....	27	.....	.....	50	404	13,538	670	.....
June, 1885	.....	.....	12,435	.....	205	682	225	.....	.....
July, 1885	.....	.....	.....	.....	.....	313	1,161	.....	.....
August, 1885	.....	.....	.....	.....	.....	724	.....	.....	.....
September, 1885	.....	.....	.....	.....	.....	291	.....	.....	.....
October, 1885	.....	.....	.....	.....	.....	960	8,614	.....	.....
November, 1885	.....	.....	.....	.....	.....	184	9,771	3,253	.....
December, 1885	.....	45	.....	.....	.....	775	8,206	5,403	.....
January, 1886	.....	587	.....	.....	.....	183	9,825	5,572	.....
February, 1886	.....	812	.....	.....	.....	183	8,506	4,931	.....
March, 1886	.....	1,084	.....	.....	.....	184	6,496	5,222	.....
April, 1886	.....	2,546	.....	.....	.....	584	7,297	1,941	.....
May, 1886	.....	1,989	.....	23	.....	318	4,560	.....	.....
June, 1886	.....	633	.....	.....	.....	394	9,083	.....	.....
July, 1886	.....	599	.....	446	.....	466	12,324	.....	.....
August, 1886	.....	487	.....	.....	.....	181	3,269	.....	.....
September, 1886	.....	968	.....	.....	.....	411	22,519	.....	.....
October, 1886	.....	766	.....	.....	.....	375	27,739	.....	.....
November, 1886	.....	785	.....	.....	.....	46	25,523	.....	.....
December, 1886	.....	2,243	.....	.....	.....	278	36,999	.....	.....
January, 1887	.....	2,887	.....	455	.....	1,247	47,598	5,470	.....
February, 1887	.....	2,609	.....	3,812	.....	2,181	63,200	5,935	.....
March, 1887	.....	2,511	480	4,814	.....	4,875	37,188	6,420	2,340
April, 1887	.....	3,798	.....	3,098	.....	6,231	23,717	6,512	3,324
May, 1887	.....	4,704	1,593	4,464	.....	6,840	138,932	6,607	3,081
June, 1887	.....	5,293	9,730	1,858	.....	10,608	250,529	1,978	.....
Total	.....	**36,180**	**27,774**	**18,970**	**255**	**42,077**	**820,529**	**60,283**	**8,745**

IN WAREHOUSE JUNE 30, 1887.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Illinois.	Eighth district of Illinois.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Eleventh district of Indiana.	Second district of Iowa.	District of Kansas.	Second district of Kentucky.
Prior to June, 1884	.....	.....	.....	13,290	.....	.....	.....	.....	76,392
June, 1884	.....	.....	.....	30,657	.....	.....	.....	.....	21,655
July, 1884	.....	.....	.....	.....	.....	.....	.....	.....	3,565
August, 1884	1,786	.....	.....	559	.....	.....	.....	.....	2,206
September, 1884	717	.....	.....	2,040	.....	.....	.....	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	.....	.....	.....
November, 1884	94	.....	.....	1,170	.....	.....	.....	.....	3,773
December, 1884	.....	.....	.....	1,815	.....	.....	.....	.....	25,623
January, 1885	230	.....	.....	3,853	.....	.....	.....	.....	85,403
February, 1885	2,695	.....	.....	17,777	.....	.....	.....	.....	98,636
March, 1885	1,543	.....	.....	50,043	.....	.....	.....	.....	154,615
April, 1885	10,983	.....	.....	46,163	1,155	.....	17,006	.....	202,472
May, 1885	9,648	.....	.....	87,292	1,924	.....	.....	.....	199,646
June, 1885	17,549	.....	.....	48,273	.....	.....	.....	.....	68,821
July, 1885	2,276	.....	.....	4,285	.....	.....	.....	.....	120
August, 1885	3,050	.....	.....	1,377	.....	.....	.....	.....	.....
September, 1885	.....	.....	.....	5,956	.....	.....	.....	.....	.....
October, 1885	29,919	.....	.....	2,792	.....	.....	.....	.....	.....
November, 1885	3,526	.....	90	4,671	.....	.....	.....	.....	37,588
December, 1885	106	.....	.....	51,187	.....	.....	.....	.....	137,446
January, 1886	1,685	.....	.....	36,131	.....	.....	.....	.....	187,027
February, 1886	918	.....	.....	54,518	1,142	.....	.....	.....	216,026
March, 1886	2,380	.....	.....	62,276	185	.....	.....	.....	287,858
April, 1886	7,578	.....	.....	49,589	.....	.....	.....	.....	287,695
May, 1886	64,823	.....	.....	91,640	5,432	.....	.....	.....	300,430
June, 1886	8,776	.....	.....	17,864	856	.....	.....	.....	92,251
July, 1886	.....	.....	.....	30,783	659	.....	.....	.....	3,034
August, 1886	46,977	.....	.....	514	669	.....	.....	.....	642
September, 1886	.....	.....	.....	459	584	.....	.....	.....	830
October, 1886	22,421	.....	.....	5,510	224	.....	.....	.....	7,287
November, 1886	5,180	.....	.....	22,422	.....	.....	870	.....	34,684
December, 1886	49,403	.....	910	26,346	.....	.....	.....	.....	182,577
January, 1887	5,891	.....	.....	66,554	.....	.....	555	.....	229,485
February, 1887	36,573	.....	.....	50,059	.....	.....	927	.....	235,207
March, 1887	43,675	.....	.....	89,124	841	.....	683	.....	275,582
April, 1887	54,333	.....	.....	80,717	1,449	.....	335	.....	260,931
May, 1887	109,015	13,640	2,140	102,929	1,342	.....	36,176	.....	123,705
June, 1887	310,653	30,116	1,319	136,963	1,580	.....	31,922	.....	9,123
Total	854,403	43,756	4,459	1,297,598	18,042	.....	88,474	.....	3,852,335

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.	District of Maryland.	Third district of Massachusetts.	Tenth district of Massachusetts.	First district of Missouri.	Fourth district of Missouri.
Prior to June, 1884	576,874	59,255	280,846	147,559	130,069	.....	.....	.....	.....
June, 1884	99,234	33,875	58,256	26,768	55,147	.....	.....	.....	.....
July, 1884	8,087	178	12,781	21	27,483	1,664	.....	.....	.....
August, 1884	.....	.....	.....	.....	.....	48	.....	225	.....
September, 1884	.....	.....	.....	.....	1,478	.....	.....	.....	.....
October, 1884	1,050	.....	.....	.....	1,541	.....	.....	.....	.....
November, 1884	33,572	1,244	7,155	6,203	36,281	4,212	526	.....	.....
December, 1884	173,167	141	38,244	40,340	45,098	1,380	.....	.....	.....
January, 1885	309,617	762	163,217	66,621	62,817	2,189	.....	.....	.....
February, 1885	428,104	8,708	335,792	138,580	131,023	588	.....	414	.....
March, 1885	764,927	71,651	454,783	209,783	168,853	2,137	.....	.....	.....
April, 1885	946,491	117,926	433,163	234,008	194,086	8,599	.....	.....	.....
May, 1885	1,040,405	196,358	257,924	261,323	198,119	2,030	1,358	527	.....
June, 1885	539,192	85,620	112,900	113,673	157,474	5,767	636	93	.....
July, 1885	89,410	8,037	.....	37,263	60,003	2,243	.....	.....	.....
August, 1885	83,360	1,122	.....	21,648	28,128	2,041	.....	.....	.....
September, 1885	70,917	.....	.....	11,142	39,886	7,383	.....	.....	.....
October, 1885	13,783	3,885	.....	15,734	126,033	3,174	.....	729	.....
November, 1885	196,539	34,506	12,277	83,202	132,324	16,538	.....	559	130
December, 1885	797,987	99,183	228,018	115,839	176,096	6,659	.....	.....	.....
January, 1886	1,099,667	107,276	444,866	205,589	192,231	10,002	.....	620	.....
February, 1886	1,267,804	186,040	453,044	277,785	182,297	18,969	.....	254	.....
March, 1886	1,630,177	287,381	591,724	403,358	268,266	28,334	89	324	.....
April, 1886	1,609,941	307,889	596,898	382,043	250,273	13,928	.....	578	.....
May, 1886	1,518,125	301,128	446,186	314,646	263,084	7,071	.....	19,460	132
June, 1886	396,433	180,977	119,064	137,988	180,366	14,252	635	111	44
July, 1886	50,692	55,420	5,126	1,730	45,260	7,457	.....	92	.....
August, 1886	51,665	15,402	.....	561	2,312	18,350	.....	.....	.....
September, 1886	77,033	10,588	27,284	680	61,020	25,798	.....	.....	.....
October, 1886	121,756	49,047	49,394	2,364	118,763	19,954	641	.....	792
November, 1886	440,552	101,294	57,181	46,838	125,393	16,105	.....	864	163
December, 1886	1,025,907	213,181	72,990	86,558	126,767	57,810	777	4,003	189
January, 1887	1,305,248	218,389	143,735	116,003	86,895	56,003	1,315	1,489	477
February, 1887	1,354,183	338,290	255,102	121,187	92,543	64,827	632	3,562	.....
March, 1887	1,642,253	301,629	383,847	211,806	123,909	44,842	6,181	3,677	.....
April, 1887	1,619,151	368,796	624,615	247,700	140,029	41,311	5,577	46,798	3,346
May, 1887	943,954	354,786	493,539	119,886	168,482	56,984	5,858	10,867	3,621
June, 1887	233,446	155,090	62,158	8,087	111,928	127,267	6,069	5,335	3,496
Total	22,560,703	4,275,054	7,222,109	4,214,516	4,311,757	696,516	30,294	100,581	12,390

IN WAREHOUSE JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Third district of New Jersey.	First district of New York.	Fifteenth district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.	Fifth district of North Carolina.
Prior to June, 1884	.....	.....	.....	.....	.....	.....	.....	53	363
June, 1884	.....	.....	.....	.....	.....	.....	1,125	.....	.....
July, 1884	.....	.....	.....	215	.....	.....	1,283	.....	.....
August, 1884	.....	.....	267	.....	.....	.....	310	.....	.....
September, 1884	.....	.....	.....	.....	.....	.....	697	.....	.....
October, 1884	.....	.....	.....	.....	.....	.....	230	.....	163
November, 1884	.....	.....	.....	436	.....	.....	1,203	.....	141
December, 1884	.....	.....	47	.....	1,740	.....	4,370	.....	.....
January, 1885	256	.....	228	.....	3,188	.....	3,792	.....	45
February, 1885	.....	.....	626	.....	.....	.....	.....	23	598
March, 1885	685	.....	.....	.....	.....	.....	13,654	25	228
April, 1885	2,629	.....	448	.....	.....	.....	10,995	.....	327
May, 1885	2,862	.....	.....	.....	.....	.....	16,302	22	47
June, 1885	2,634	.....	1,124	.....	.....	.....	19,401	22	.....
July, 1885	.....	.....	1,486	.....	42	.....	7,240	.....	.....
August, 1885	.....	.....	2,705	.....	1,415	.....	8,148	.....	.....
September, 1885	.....	.....	1,794	.....	.....	.....	309	.....	.....
October, 1885	3,046	.....	445	.....	.....	.....	14,929	.....	.....
November, 1885	5,314	.....	525	.....	.....	.....	13,396	.....	.....
December, 1885	2,798	4,695	404	5,558	3,564	.....	27,598	.....	215
January, 1886	4,320	3,522	398	8,183	.....	.....	12,258	.....	307
February, 1886	4,815	6,879	880	13,726	.....	.....	8,653	153	429
March, 1886	16,676	10,221	1,725	24,765	8,129	.....	17,352	306	406
April, 1886	8,500	8,702	.....	27,346	2,550	.....	21,794	431	280
May, 1886	8,654	10,641	.....	7,558	2,102	.....	16,032	353	748
June, 1886	7,554	.....	.....	.....	.....	.....	15,888	292	216
July, 1886	615	.....	.....	4,678	8,173	.....	10,930	252	554
August, 1886	102	.....	.....	16,448	6,820	.....	10,558	158	301
September, 1886	3,947	.....	.....	8,642	6,030	.....	4,604	159	190
October, 1886	9,996	.....	.....	11,565	4,914	.....	8,105	161	320
November, 1886	12,678	6,058	588	14,252	.....	.....	9,260	219	284
December, 1886	18,297	17,728	1,569	20,160	.....	.....	12,625	322	567
January, 1887	4,296	18,445	391	11,656	.....	.....	2,125	395	2,251
February, 1887	12,095	15,994	1,798	18,731	5,182	.....	6,269	586	4,285
March, 1887	9,242	13,758	3,153	.....	8,564	.....	3,356	846	7,094
April, 1887	24,469	14,651	2,725	4,676	10,673	.....	7,518	836	5,573
May, 1887	31,091	12,206	2,725	.....	8,672	.....	14,048	1,351	6,150
June, 1887	49,253	89,501	2,698	2,482	19,439	.....	21,729	1,169	4,456
Total	246,824	233,001	28,749	201,077	101,197	.....	348,086	8,134	36,532

PRODUCTS, BY MONTHS, OF SPIRITS

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Sixth district of North Carolina.	First district of Ohio.	Sixth district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.
Prior to June, 1884	183	7	4,840	3,554	.....	.....	.....	3,086
June, 1884	.....	2,322	1,727	211	20	.....	.....	5,025
July, 1884	.....	447	4,390	.....	.....	.....	.....	5,524
August, 1884	.....	1,082	.....	.....	6,272	.....	.....	.....
September, 1884	.....	782	.....	.....	2,485	146	.....	.....
October, 1884	.....	.....	.....	.....	.....	230	.....	.....
November, 1884	104	214	.....	.....	135	555	.....	4,120
December, 1884	57	.....	.....	.....	.....	1,429	.....	18,230
January, 1885	26	677	20,104	502	.....	1,718	1,378	20,385
February, 1885	.....	18,847	43,406	199	1,808	99	1,938	18,541
March, 1885	46	41,205	46,773	.....	1,893	.....	2,333	20,493
April, 1885	91	52,864	45,522	2,824	4,339	1,054	2,051	19,190
May, 1885	.....	37,319	41,890	4,708	6,617	2,453	1,114	19,302
June, 1885	.....	86	42,413	1,794	6,421	.....	.....	24,002
July, 1885	.....	2,618	22,274	.....	2,818	1,691	.....	29,809
August, 1885	.....	1,194	.....	.....	4,857	2,924	.....	10,580
September, 1885	45	1,289	.....	.....	93	2,917	.....	15,887
October, 1885	.....	2,187	.....	603	.....	2,971	.....	27,584
November, 1885	.....	8,060	42,552	553	385	2,936	.....	23,748
December, 1885	137	21,177	74,738	101	330	1,913	.....	34,834
January, 1886	524	22,982	72,960	3,320	.....	3,524	826	32,261
February, 1886	476	53,198	77,005	3,530	1,446	380	1,937	31,740
March, 1886	903	39,595	83,309	4,897	11,910	1,970	2,190	35,135
April, 1886	1,777	17,336	66,169	3,458	16,270	3,353	618	34,992
May, 1886	2,105	95,822	80,816	1,226	4,521	4,737	.....	33,748
June, 1886	2,598	76,297	84,129	1,664	1,419	4,008	.....	29,746
July, 1886	2,567	19,296	17,963	898	773	3,253	.....	27,445
August, 1886	2,157	17,287	4,243	.....	724	163	.....	23,916
September, 1886	2,609	18,988	25,168	.....	679	.....	.....	4,568
October, 1886	2,384	28,261	64,807	.....	4,381	.....	.....	31,318
November, 1886	2,658	25,074	65,801	1,269	9,541	.....	.....	29,965
December, 1886	4,802	45,465	75,653	1,909	6,448	1,718	.....	31,121
January, 1887	8,165	46,159	101,813	1,926	4,635	2,905	1,519	31,848
February, 1887	9,364	33,640	87,201	4,665	5,504	4,928	1,878	43,364
March, 1887	14,488	41,430	114,935	6,842	8,561	5,028	2,269	40,009
April, 1887	14,460	56,871	125,840	6,753	7,765	5,840	988	31,216
May, 1887	15,973	114,681	102,988	1,776	10,905	4,597	.....	29,627
June, 1887	14,576	179,819	120,974	1,800	2,639	3,568	.....	28,913
Total	103,275	1,124,578	1,762,403	60,982	136,594	73,008	21,039	851,272

IN WAREHOUSE JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.	Nineteenth district of Pennsylvania.	Twenty-second district of Pennsylvania.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.
Prior to June, 1884	2,571	.....	2,168	54,609	21,352	41	92	25,567
June, 1884	5,280	.....	.....	60,629	21,735	.....	.....	6,173
July, 1884	3,650	.....	.....	78,469	.....	.....	58	22,721
August, 1884	1,406	.....	.....	53,342	.....	.....	68	5,873
September, 1884	781	45	.....	40,218	.....	.....	.....	4,651
October, 1884	2,953	853	.....	51,998	15,288	.....	.....	6,226
November, 1884	5,392	1,691	.....	42,764	21,910	.....	.....	6,207
December, 1884	6,708	948	134	37,208	33,432	.....	.....	11,658
January, 1885	12,672	764	1,933	37,972	43,206	.....	.....	6,946
February, 1885	10,785	885	1,701	95,354	36,489	.....	.....	8,987
March, 1885	12,062	191	1,898	112,988	42,805	.....	186	6,812
April, 1885	14,471	588	1,735	135,121	48,099	.....	207	15,943
May, 1885	11,434	1,381	229	144,824	53,013	.....	414	24,520
June, 1885	12,690	493	.....	114,213	41,759	.....	464	20,659
July, 1885	7,201	.....	.....	60,424	40,282	.....	464	14,593
August, 1885	1,027	.....	.....	40,556	.....	.....	90	4,836
September, 1885	1,427	1,149	.....	42,289	.....	.....	.....	16,593
October, 1885	2,467	1,495	.....	137,602	39,593	.....	.....	15,428
November, 1885	4,276	890	.....	191,819	62,952	.....	30	7,382
December, 1885	8,017	249	.....	226,410	74,455	.....	140	12,763
January, 1886	9,322	47	.....	127,427	74,183	.....	.....	27,685
February, 1886	9,786	321	1,042	135,910	68,848	91	220	13,003
March, 1886	14,642	486	3,575	187,521	79,085	110	144	18,705
April, 1886	15,175	1,749	3,053	185,885	88,684	61	427	10,206
May, 1886	17,439	474	483	185,237	75,124	708	444	48,368
June, 1886	16,297	312	.....	178,065	70,150	508	617	26,289
July, 1886	14,568	902	.....	62,652	21,777	359	625	20,106
August, 1886	4,609	618	1,918	21,105	.....	115	353	18,123
September, 1886	5,088	1,663	9,215	46,156	26,118	404	349	19,026
October, 1886	7,115	2,459	9,600	149,327	86,696	494	89	25,085
November, 1886	10,491	3,763	9,713	187,475	93,821	405	312	29,178
December, 1886	16,303	2,476	10,170	198,789	96,593	837	398	23,719
January, 1887	21,781	3,328	11,103	203,397	94,074	1,431	964	32,068
February, 1887	20,748	2,683	10,785	188,987	90,891	425	1,029	43,903
March, 1887	27,149	3,709	13,313	218,712	104,070	1,604	625	53,054
April, 1887	22,905	4,762	17,833	219,605	99,598	2,211	1,361	58,554
May, 1887	24,116	4,865	14,820	221,436	97,456	2,319	1,564	62,780
June, 1887	22,432	1,815	7,875	209,793	59,266	2,143	1,369	64,862
Total	407,236	48,054	134,296	4,686,288	1,922,804	14,266	13,103	839,257

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1887—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Third district of Texas.	Fourth district of Texas.	Fourth district of Virginia.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Third district of Wisconsin.	Total in warehouse June 30, 1887.
Prior to June, 1884	.....	.....	.....	6,062	29,920	.....	.....	1,443,100
June, 1884	.....	.....	209	1,645	19,580	.....	.....	454,579
July, 1884	.....	.....	41	4,728	.....	.....	.....	175,530
August, 1884	.....	.....	.....	705	.....	.....	.....	74,648
September, 1884	.....	.....	.....	169	.....	192	.....	54,509
October, 1884	.....	.....	.....	1,099	87	.....	.....	82,365
November, 1884	.....	.....	48	2,747	.....	.....	.....	182,039
December, 1884	.....	.....	.....	2,957	.....	.....	.....	446,440
January, 1885	.....	.....	92	5,809	85	.....	.....	857,118
February, 1885	.....	584	106	5,724	13,179	3,318	.....	1,428,134
March, 1885	.....	914	122	5,331	38,048	3,137	.....	2,255,704
April, 1885	.....	46	85	6,602	42,949	7,041	.....	2,638,075
May, 1885	.....	.....	132	4,116	50,148	1,366	.....	2,696,056
June, 1885	.....	.....	171	4,299	25,347	.....	.....	1,481,537
July, 1885	.....	.....	245	765	60	.....	.....	397,123
August, 1885	.....	.....	89	943	120	.....	.....	220,934
September, 1885	.....	.....	27	671	17,847	.....	.....	237,912
October, 1885	.....	.....	90	3,672	26,655	.....	986	485,376
November, 1885	.....	.....	323	9,654	28,904	410	611	939,878
December, 1885	.....	.....	727	2,817	25,218	120	.....	2,155,928
January, 1886	.....	.....	695	3,244	42,319	3,971	1,095	2,756,634
February, 1886	.....	585	861	7,555	36,310	.....	.....	3,153,008
March, 1886	.....	4,701	1,016	8,309	60,368	1,142	611	4,215,242
April, 1886	.....	.....	1,060	12,609	55,769	2,513	1,003	4,110,550
May, 1886	.....	.....	703	6,677	59,100	1,143	1,141	4,005,151
June, 1886	.....	.....	710	3,405	30,131	.....	.....	1,710,022
July, 1886	.....	.....	557	692	.....	1,121	.....	434,844
August, 1886	.....	.....	580	272	.....	.....	.....	271,599
September, 1886	.....	.....	717	1,471	15,978	.....	1,089	431,032
October, 1886	.....	.....	930	3,710	27,889	7,920	.....	914,559
November, 1886	.....	.....	681	5,392	28,146	183	.....	1,425,107
December, 1886	.....	424	311	5,610	30,080	.....	.....	2,511,032
January, 1887	.....	737	844	6,190	26,100	.....	.....	2,930,242
February, 1887	.....	751	1,043	6,508	29,047	7,846	986	3,291,950
March, 1887	.....	899	1,286	8,120	29,437	18,394	2,024	3,948,648
April, 1887	.....	685	861	6,586	18,720	16,250	2,968	4,335,521
May, 1887	.....	.....	904	3,923	14,877	14,883	1,174	3,535,052
June, 1887	.....	.....	1,233	682	6,644	22,084	329	2,458,091
Total	.....	**10,326**	**17,499**	**161,470**	**829,062**	**113,034**	**14,017**	**65,145,269**

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRTS OF THE DIFFERENT KINDS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1886, AND JUNE 30, 1887, RESPECTIVELY.

Dsitilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1. Remaining in warehouse July 1, 1885	33,123,643	13,650,289	750,419	669,209	99,231	197,404	1,462,577	4,772,144	54,724,916
2. Produced and bonded during the year	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,344,380
Total	52,442,462	21,492,829	11,998,296	2,469,161	755,838	2,593,652	28,001,158	15,315,900	135,069,296
CR.									
3. Withdrawn on payment of tax during the year	14,080,623	5,132,634	8,861,247	922,695	675,653	2,400,886	26,434,289	10,588,873	69,096,900
3. Lost by leakage or evaporation in warehouse	1,039,109	547,963	4,074	18,117	1,511	4,441	18,479	173,174	1,806,868
4. Withdrawn for export during the year	1,946,042	250,368	2,320,361	788,638	753	2,222	323,967	14,305	5,646,656
5. Withdrawn for scientific purposes during the year	7,009	.....	20,798	.....	.....	.....	2,795	.....	30,602
6. Withdrawn for transfer to manufacturing warehouse	4,621	1,512	31,738	.....	.....	.....	238,382	.....	276,253
7. Lost by casualty, etc., during the year	4,436	10,764	2	10	.....	.....	.....	100,185	115,397
8. Remaining in warehouse June 30, 1886	35,360,622	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	58,096,620
Total	52,442,462	21,492,829	11,998,296	2,469,161	755,838	2,593,652	28,001,158	15,315,900	135,069,296
DR.									
1. Remaining in warehouse July 1, 1886	35,360,623	15,549,588	760,076	739,701	77,921	186,103	983,246	4,439,363	* 58,096,621
2. Produced and bonded during the year	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	77,831,599
Total	52,375,657	22,863,228	11,097,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220
CR.									
3. Withdrawn on payment of tax during the year	10,102,919	4,722,335	9,817,164	1,027,322	734,373	2,411,527	27,040,494	10,327,169	66,183,303
3. Lost by leakage or evaporation in warehouse	1,019,234	579,386	6,733	21,763	1,463	5,834	14,298	184,970	1,833,681
4. Withdrawn for export during the year	217,800	47,535	883,886	755,147	3,470	.....	284,385	31,690	2,223,913
5. Withdrawn for scientific purposes during the year	402	720	18,673	.....	.....	.....	1,373	.....	21,168
6. Withdrawn for transfer to manufacturing warehouse	1,621	.....	13,919	.....	.....	.....	211,737	1,929	229,206
7. Lost by casualty, etc., during the year	231,964	14,560	3,837	221	.....	.....	.....	41,098	291,680
8. Remaining in warehouse June 30, 1887	40,801,717	17,498,692	352,899	792,471	85,640	179,665	497,178	4,937,007	65,145,269
Total	52,375,657	22,863,228	11,097,111	2,596,924	824,946	2,597,026	28,049,465	15,523,863	135,928,220

* Including 1 gallon bourbon whisky—an error in former exports corrected.

The following table shows the quantity of distilled spirits in taxable gallons at 90 cents tax placed in distillery warehouses during the fiscal year ended June 30, 1887, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1887.

Distilled spirits—	Quantity.	Total.
	Gallons.	*Gallons.*
Actually remaining in warehouse July 1, 1886	58,093,631	
Outstanding balances on seven months' export bonds	2,989	
Not actually in warehouse, claimed to have been lost by casualty	230,310	
Withdrawn for exportation, proofs of landing not received	6,410,263	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	47,173	
		64,784,366
Produced from July 1, 1886, to June 30, 1887		77,831,599
Total		142,615,965
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed)	66,202,375	
Exported, proofs of landing received	4,474,174	
Allowed for loss by casualty	286,042	
Withdrawn for scientific purposes and for the use of the United States	21,168	
Allowed for loss by leakage or evaporation in warehouse	1,833,838	
Allowed for loss by leakage in transportation for exports, etc	23,998	
Withdrawn for transfer to and received at manufacturing warehouse	265,410	
		73,107,005
Withdrawn for exportation, proofs of landing not received	4,126,474	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse	10,608	
Not actually in warehouse, claimed to have been lost by casualty	226,609	
Outstanding balances on seven months' export bonds	2,782	
All other spirits remaining in warehouse June 30, 1887	65,142,487	
		69,508,960
Total		142,615,965

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1883, 1884, 1885, 1886, and 1887:

	1883.	1884.	1885.	1886.	1887.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Quantity of spirits actually in warehouses beginning of fiscal year	89,962,645	80,499,993	63,502,551	54,724,916	*58,096,621
Quantity of spirits produced during fiscal year	74,013,308	75,435,739	74,915,363	80,344,380	77,831,599
Total	163,975,953	155,935,732	138,417,914	135,069,296	135,928,220
Quantity of spirits withdrawn tax-paid during fiscal year	75,441,087	78,342,474	67,649,321	69,096,900	66,183,303
Quantity of spirits withdrawn for exportation during fiscal year	5,326,427	9,586,738	10,671,118	5,646,656	2,223,913
Quantity of spirits withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc	2,708,446	4,503,969	5,372,559	2,229,120	2,375,735
Total	83,475,960	92,433,181	83,692,998	76,972,676	70,782,951
Quantity of spirits remaining in warehouses at end of fiscal year	80,499,993	63,502,551	54,724,916	58,096,620	65,145,269

* Inclusive 1 gallon. Error corrected.

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity of spirits remaining in distillery warehouses at the close of each of the nineteen fiscal years during which spirits have been stored in such warehouses:

Date.	Quantity.	Date.	Quantity.
	Gallons.		*Gallons.*
Remaining June 30, 1869	16,685,166	Remaining June 30, 1879	19,212,470
Remaining June 30, 1870	11,671,886	Remaining June 30, 1880	31,363,869
Remaining June 30, 1871	6,744,360	Remaining June 30, 1881	64,648,111
Remaining June 30, 1872	10,103,392	Remaining June 30, 1882	89,962,645
Remaining June 30, 1873	14,650,148	Remaining June 30, 1883	80,499,093
Remaining June 30, 1874	15,575,224	Remaining June 30, 1884	63,502,551
Remaining June 30, 1875	13,179,596	Remaining June 30, 1885	54,724,916
Remaining June 30, 1876	12,595,850	Remaining June 30, 1886	58,096,620
Remaining June 30, 1877	13,091,773	Remaining June 30, 1887	65,145,269
Remaining June 30, 1878	14,088,773		

NOTE.—The statement of quantities in warehouse on page CIII, when disagreeing with the above statement of balances (see years 1873 to 1877), should be taken as more nearly exact. The balance above, 14,650,148 gallons, remaining June 30, 1873, includes 1,732,686 gallons removed on export bonds not then accounted for. Deducting this quantity from that given above leaves 12,917,462 gallons, as stated on page CIII, which is the quantity as shown by the original gauge.

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS

QUANTITY, IN PROOF-GALLONS, OF TAX-PAID SPIRITS HELD BY WHOLESALE

	District.	All kinds, October 1, 1886.	Domestic.							
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1	Alabama	85,236	19,582	29,295	181	1,032	6,828	90	1,761
2	Arkansas	57,208	37,647	2,924	1,947	172	4,692	.....	.....
3	1st California	1,112,724	464,301	29,844	21,050	22,409	11,889	2,096	12,944
4	4th California	100,718	43,318	2,744	1,613	1,053	2,193	65	2,017
5	Colorado	107,070	80,792	6,946	926	1,615	3,773	85	704
6	Connecticut	206,916	125,020	48,357	3,214	15,781	14,774	.....	5,067
7	Florida	4,522	4,412	1,352	86	248	369	1,193	.....
8	Georgia	75,820	9,858	23,194	315	3,936	6,176	.....	1,246
9	1st Illinois	651,266	408,791	54,050	9,784	11,614	9,136	246	49,925
10	5th Illinois	94,814	85,147	18,626	5,891	2,914	4,903	17	17,057
11	8th Illinois	32,235	44,929	4,261	1,469	421	2,653	.....	298
12	13th Illinois	21,043	15,206	1,690	18	113	578	.....	535
13	6th Indiana	88,477	63,033	5,655	917	1,258	3,626	.....	553
14	7th Indiana	102,279	58,950	1,998	1,767	682	1,608	.....	12,167
15	3d Iowa	66,721	46,117	4,787	2,776	811	1,979	.....	71
16	4th Iowa	84,084	51,362	4,159	1,910	1,251	2,308	.....	1,170
17	Kansas	19,226	2,186	105	1,670	15	41	.....	177
18	2d Kentucky	116,117	130,216	8,331	104	236	5,682	.....	225
19	5th Kentucky	1,172,513	600,566	68,126	2,090	1,076	1,537	248	9,418
20	6th Kentucky	238.776	173,964	18,807	9,166	1,037	4,432	.....	36,540
21	7th Kentucky	284,936	151,469	19,055	50	50	674	.....	.....
22	8th Kentucky	16,518	875	.....	.....	.....	.....	.....	.....
23	Louisiana	393,922	125,858	91,096	1,853	2,594	18,652	.....	16,084
24	Maryland	695,326	29,751	510,794	3,728	8,264	11,200	3,018	97,022
25	3d Massachusetts	908,821	524,328	133,221	69,280	102,623	19,199	5,951	32,671
26	1st Michigan	143,231	89,199	17,956	7,649	3,807	5,478	.....	3,222
27	4th Michigan	39,073	15,131	3,589	637	770	1,247	.....	697
28	Minnesota	193,113	113,603	18,055	12,964	3,120	5,618	.....	10,084
29	1st Missouri	493,838	311,694	16,627	8,076	3,440	4,570	198	30,575
30	6th Missouri	303,452	249,762	43,836	6,001	3,057	6,198	458	1,491
31	Montana	82,461	84,838	3,490	452	1,082	3,002	20	2,080
32	Nebraska	83,411	76,111	11,610	3,642	1,500	3,919	.....	816
33	New Hampshire	15,234	7,881	1,480	2,615	1,510	571	.....	275
34	1st New Jersey	8,176	1,095	2,166	174	59	395	.....	219
35	5th New Jersey	100,530	16,124	51,848	542	3,881	2,742	179	9,930
36	New Mexico	34,127	28,277	1,203	45	205	945	776	405
37	1st New York	171,341	33,124	46,453	1,693	13,274	3,946	739	81,076
38	2d New York	1,571,945	350,669	393,284	35,394	27,664	18,579	10,599	153,377
39	3d New York	181,254	44,980	74,449	5,613	6,323	2,735	408	15,878
40	14th New York	162,335	59,816	30,697	4,621	5,764	4,763	362	15,893
41	21st New York	321,127	49,203	28,945	8,731	3,041	4,590	23	11,346
42	28th New York	272,978	42,782	106,306	9,935	3,786	5,616	934	23,860
43	4th North Carolina	91,465	28	3,142	.....	676	1,099	.....	125
44	5th North Carolina	17,530	365	639	.....	16	43	.....	.....
45	1st Ohio	1,365,242	660,939	288,990	12,803	5,058	16,107	6,642	178,895
46	10th Ohio	114,519	57,073	34,297	840	1,705	2,359	.....	4,568
47	11th Ohio	81,937	54,492	16,451	983	562	3,830	524	1,310
48	18th Ohio	165,537	64,857	43,717	8,217	3,529	6,599	.....	14,778
49	Oregon	92,831	60,876	4,775	6,744	1,628	2,756	270	6,602
50	1st Pennsylvania	1,256,025	29,446	955,779	77,776	9,957	15,687	1,290	164,213
51	9th Pennsylvania	30,915	4,414	24,876	293	866	1,457	127	1,416
52	12th Pennsylvania	45,467	3,339	16,726	714	1,978	2,644	670	5,779
53	23d Pennsylvania	388,210	21,111	250,278	2,011	2,006	5,780	.....	22,828
54	South Carolina	75,572	5,103	42,531	68	3,041	5,697	3,141	581
55	2d Tennessee	24,509	2,853	3,169	561	102	806	.....	.....
56	5th Tennessee	439,894	95,972	93,213	139,580	1,900	9,762	.....	16,395
57	3d Texas	170,568	84,292	13,735	2,408	1,008	3,937	.....	1,654
58	4th Texas	89,557	53,423	4,001	820	596	1,588	.....	478
59	2d Virginia	157,278	18,415	85,019	.....	5,151	13,026	90	10,420
60	6th Virginia	28,805	740	13,623	.....	467	.....	.....	2,816
61	West Virginia	53,301	25,325	24,859	642	328	1,193	.....	2,678
62	1st Wisconsin	320,754	157,762	32,877	9,327	5,137	6,799	2,522	22,206
63	2d Wisconsin	15,576	10,096	978	608	351	607	.....	315
	Total	16,057,320	6,282,888	3,895,086	514,984	309,550	315,592	42,981	1,117,023

AND RECTIFIERS OCTOBER 1, 1886, AND OCTOBER 1, 1887.

LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1886, AND OCTOBER 1, 1887.

Domestic.		Foreign.										
Miscellaneous spirits.	Total.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total.	Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.	
16,445	75,214	59	42	159	16	62	470	808	76,022	25	2	1
13,457	60,839	.....	.....	.....	15	226	927	1,168	62,007	24	.....	2
55,109	619,642	666	2,629	3,382	105	6,059	11,854	24,695	644,337	235	100	3
4,415	57,418	21	288	548	32	1,198	1,226	3,313	60,731	39	10	4
6,285	101,126	380	504	1,002	126	673	1,880	4,565	105,691	63	6	5
15,204	227,417	280	403	828	2,223	2,656	2,430	8,820	236,237	69	24	6
135	7,795	.....	23	15	30	45	14	127	7,922	8	.....	7
15,777	60,502	53	157	261	127	365	722	1,685	62,187	37	5	8
60,717	604,263	1,044	1,940	3,283	484	4,393	7,053	18,197	622,460	160	81	9
18,047	152,602	82	178	335	44	452	426	1,517	154,119	18	7	10
11,749	65,780	20	91	175	.....	271	323	880	66,660	26	1	11
3,002	21,142	.....	22	84	.....	246	202	554	21,696	9	4	12
10,997	86,039	65	118	208	28	440	695	1,554	87,593	32	8	13
6,680	83,852	36	61	51	10	127	280	565	84,414	26	3	14
4,865	61,406	146	556	306	22	138	199	1,367	62,773	14	4	15
8,023	70,183	35	185	576	67	372	849	2,084	72,267	27	3	16
1,795	5,989	.....	.....	.....	.....	32	30	62	6,051	7	1	17
6,547	151,341	.....	.....	10	21	25	45	101	151,442	15	2	18
15,994	699,055	123	122	436	30	667	770	2,148	701,203	116	45	19
30,597	274,543	30	40	50	10	51	202	383	274,926	43	5	20
6,218	177,516	100	100	50	.....	45	.....	295	177,811	26	.....	21
22	897	.....	.....	.....	.....	.....	.....	.....	897	2	.....	22
73,388	329,525	347	214	1,222	662	1,628	3,749	7,822	337,347	120	20	23
43,890	707,667	274	782	1,028	224	3,728	3,236	9,272	716,939	80	69	24
33,267	920,540	3,675	3,719	6,993	3,967	12,158	16,493	47,005	967,545	191	56	25
11,379	138,690	529	912	519	343	861	1,884	5,048	143,738	40	6	26
4,708	26,779	.....	24	78	.....	183	42	327	27,106	41	2	27
14,700	178,144	252	826	931	126	681	1,452	4,268	182,412	43	11	28
42,332	417,512	473	896	962	111	1,863	3,634	7,939	425,451	109	41	29
20,971	331,774	609	931	874	534	914	2,080	5,942	337,716	61	14	30
4,807	99,771	109	186	220	22	319	2,824	3,680	103,451	58	3	31
13,553	111,151	106	400	291	63	529	1,649	3,038	114,189	34	3	32
503	14,835	90	64	90	37	368	92	741	15,576	12	.....	33
2,258	6,366	3	24	29	17	353	451	877	7,243	4	.....	34
18,542	103,788	642	1,079	1,013	238	1,541	1,904	6,417	110,205	52	21	35
3,600	35,456	45	123	128	15	97	210	618	36,074	38	3	36
16,515	196,820	705	1,510	1,469	709	3,556	4,213	12,162	208,982	39	14	37
83,256	1,072,822	7,479	9,773	11,012	11,830	25,421	44,967	110,482	1,183,304	373	123	38
9,316	159,702	1,344	3,014	2,550	1,921	3,516	9,117	21,462	181,164	129	34	39
12,758	134,674	1,043	1,314	1,498	1,387	4,982	2,361	12,585	147,259	85	17	40
8,173	114,052	270	509	424	252	1,258	1,892	4,605	118,656	45	17	41
39,222	232,441	492	1,097	929	468	2,110	3,293	8,389	240,830	80	33	42
2,103	7,173	.....	20	.....	.....	25	.....	45	7,218	4	.....	43
13,757	14,820	.....	.....	.....	.....	.....	26	26	14,846	12	6	44
105,199	1,274,633	388	730	1,065	213	1,670	3,178	7,244	1,281,877	167	62	45
12,388	113,230	64	100	340	6	187	864	1,561	114,791	13	13	46
8,280	86,432	61	130	325	51	302	663	1,532	87,964	41	3	47
18,304	160,001	141	270	271	29	686	675	2,072	162,073	62	9	48
5,833	89,484	298	1,060	2,079	.....	1,299	1,392	6,128	95,612	38	7	49
264,846	1,518,994	3,248	5,033	4,763	733	11,035	84,017	108,829	1,627,823	224	145	50
3,347	36,796	33	45	51	17	242	25	413	37,209	24	12	51
7,215	39,065	106	354	178	41	502	740	1,921	40,986	34	17	52
16,707	320,721	675	810	929	152	1,638	2,199	6,403	327,124	87	31	53
32,710	92,872	783	120	165	120	273	459	1,920	94,792	19	.....	54
5,672	13,163	20	.....	.....	.....	.....	11	31	13,194	6	4	55
160,753	517,575	270	335	308	239	2,205	5,917	9,274	526,849	42	7	56
13,129	120,163	102	158	368	185	519	1,599	2,931	123,094	37	11	57
9,633	70,539	140	130	91	70	197	128	756	71,295	9	2	58
15,373	147,494	.....	41	60	10	139	2,150	2,400	149,894	28	10	59
2,124	19,770	10	10	10	.....	72	185	287	20,057	5	3	60
7,327	62,352	.....	164	78	35	210	264	751	63,103	7	3	61
49,851	286,571	236	774	1,819	158	1,805	3,821	8,613	295,184	69	35	62
1,960	14,915	73	55	64	81	40	109	422	15,337	15	1	63
1,525,729	14,003,833	28,275	45,195	56,983	28,456	107,655	244,562	511,126	14,614,959	3,475	1,268	

PRODUCTION, AND WITHDRAWALS OF TAX-PAID SPIRITS DURING THREE MONTHS OF CURRENT FISCAL YEAR.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS PRODUCED AND WITHDRAWN TAX-PAID, AND THE AMOUNT OF TAX PAID DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1887.

	July, 1887.			August, 1887.			September, 1887.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
	Gallons.	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*	*Gallons.*	*Gallons.*	*Dollars.*
Alabama	1,386	3,326	2,993.40	903	4,252	3,826.80	970	3,493	3,143.70
Arkansas	29,763	25,443	22,898.70	31,282	31,334	28,200.60	28,283	33,506	30,155.40
California	5,823	7,207	6,486.30	6,432	7,298	6,568.20	6,496	7,164	6,447.60
Connecticut	13,926	13,806	12,425.40	13,097	14,242	12,817.80	16,031	22,774	20,496.60
Georgia	2,093,976	1,804,197	1,623,777.30	2,194,131	2,202,147	1,981,932.30	2,812,134	2,803,026	2,522,723.40
Illinois	201,512	249,179	224,261.10	234,202	260,757	234,681.30	245,639	227,160	204,444.00
Indiana		35,278	31,750.20		17,015	15,313.50		12,118	10,906.20
Iowa	360,909	1,240,559	1,116,503.10	340,103	1,095,611	986,049.90	395,297	960,351	864,315.90
Kentucky	61,084	107,600	96,840.00	29,897	146,302	131,671.80	53,731	95,902	86,311.80
Maryland	120,194	74,524	67,071.60	101,528	81,765	73,588.50	157,295	91,009	81,908.10
Massachusetts	260,132	246,024	221,421.60	275,126	284,231	255,807.90	247,905	267,419	240,677.10
Missouri	188,821	184,489	166,040.10	143,969	157,057	141,351.30	206,527	182,861	164,574.90
Nebraska	2,707	2,687	2,418.30	2,809	2,424	2,181.60	2,697	3,080	2,772.00
New Hampshire	36,454	10,390	9,351.00	39,523	32,021	28,818.90	35,589	44,695	40,225.50
New Jersey	142,032	150,840	135,756.00	144,863	163,681	147,312.90	142,079	135,413	121,871.70
New York	30,851	31,121	28,008.90	24,950	29,682	26,713.80	27,294	47,876	43,088.40
North Carolina	737,526	721,413	649,271.70	835,918	921,852	829,666.80	804,460	829,844	746,859.60
Ohio		304	273.60		501	450.90		169	152.10
Oregon	185,261	183,358	165,022.20	79,845	188,750	169,875.00	102,893	210,234	189,210.60
Pennsylvania	2,783	1,606	1,445.40	2,883	1,774	1,596.60	2,885	3,140	2,826.00
South Carolina	55,572	61,267	55,140.30	27,919	64,441	57,996.90	25,718	57,973	52,175.70
Tennessee		438	394.20		610	549.00		666	599.40
Texas	3,586	11,844	10,659.60	2,221	10,686	9,617.40	2,474	11,325	10,192.50
Virginia		30,876	27,788.40		19,056	17,150.40		8,124	7,311.60
West Virginia	47,296	51,825	46,642.50	45,517	66,881	60,192.90	42,224	45,536	40,982.40
Wisconsin									
Total	4,581,594	5,249,601	4,724,640.90	4,577,118	5,804,370	5,223,933.00	5,358,621	6,104,858	5,494,372.20
Quantity for same months in 1886	4,685,667	5,499,321	4,949,388.90	4,425,756	5,421,466	4,879,319.40	4,666,623	5,442,188	4,897,969.20

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1883, 1884, 1885, 1886, AND 1887.

Following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1883, 1884, 1885, 1886, and 1887, respectively:

States.	Gallons.				
	1883.	1884.	1885.	1886.	1887.
Alabama	3,134	2,400	1,847	190	.....
Arkansas	20,326	40,422	38,076	37,603	28,074
California	260,148	124,184	42,957	22,071	26,322
Colorado	.....	.....	.....	.....	.....
Connecticut	6,866	13,543	20,412	15,210	15,946
Delaware	.....	.....	708	459	.....
Georgia	62,254	39,220	41,958	36,981	32,506
Idaho	.....	.....	.....	.....	.....
Illinois	1,174,012	1,535,527	1,383,131	1,575,318	2,018,821
Indiana	1,235,690	968,910	1,239,890	1,290,801	1,241,119
Iowa	19,038	81,892	48,796	60,438	18,470
Kansas	21,688	11,020	12,676	9,216	.....
Kentucky	52,219,174	35,351,017	29,558,919	34,079,071	39,609,736
Maryland	3,349,798	2,647,133	2,944,563	3,994,056	4,060,385
Massachusetts	493,205	542,832	537,851	616,863	656,649
Montana	131	2,796	446	.....	.....
Missouri	195,316	262,349	208,600	303,142	343,342
Nebraska	164,322	130,942	81,913	186,990	195,254
New Hampshire	32,407	31,282	34,080	29,942	28,493
New Jersey	142,126	187,170	61,836	199,563	223,313
New York	242,470	302,127	439,547	528,604	423,118
North Carolina	154,151	189,362	88,953	126,961	121,995
Ohio	2,758,831	2,036,127	2,120,167	2,439,413	3,036,818
Oregon	2,022	8,383	16,058	18,078	19,967
Pennsylvania	8,056,339	6,723,169	6,140,093	6,629,889	7,740,718
South Carolina	12,532	17,262	10,149	14,631	16,257
Tennessee	1,527,574	1,408,658	1,133,955	992,961	735,678
Texas	6,340	7,033	8,498	11,538	8,483
Virginia	224,130	248,951	234,006	218,626	148,646
West Virginia	857,485	667,972	614,158	804,624	761,546
Wisconsin	163,852	167,563	94,113	60,579	96,721
Total	73,405,361	53,749,246	47,158,358	54,303,818	61,608,377

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1887.

Districts.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
Fifth Illinois	.....	.....	43,889	.....	.....	.....	43,889
Sixth Indiana	.....	.....	2,179	.....	.....	210	2,389
Fifth Kentucky	755	430	.....	.....	.....	.....	1,185
Sixth Kentucky	733	.....	.....	.....	.....	451	1,184
Seventh Kentucky	7,713	329	.....	.....	.....	.....	8,042
Maryland	.....	1,134	.....	.....	.....	.....	1,134
Third Massachusetts	.....	.....	.....	197,680	.....	.....	197,680
Nebraska	.....	.....	14,716	.....	37,386	.....	52,102
First New York	.....	.....	.....	.....	1,304	.....	1,304
Twenty-third Pennsylvania	.....	9,406	.....	.....	.....	.....	9,406
Fifth Tennessee	.....	14,128	.....	.....	.....	.....	14,128
Total	9,201	25,427	60,784	197,680	38,690	661	332,443

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing by districts the quantity in taxable gallons of spirits withdrawn for export during the four months ended October 31, in the years 1880, 1881, and 1882, and during the three months ended September 30, 1883, 1884, 1885, 1886, and 1887:

Districts.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1st California	180	441	2,526	268	879	.....	.....	.....
1st Illinois	265,050	94,309	.....	6,680	6,629	.....	6,899	.....
3d Illinois	252,527	52,036	.....	.....	.....	.....	.....	.....
5th Illinois	1,453,922	879,486	30,388	125,771	49,532	100,167	270,980	43,889
8th Illinois	812,937	183,299	.....	.....	.....	6,457	.....	.....
1st Indiana	68,200	.....	.....	.....	.....	.....	.....	.....
4th Indiana	13,362	.....	.....	16,593	.....	.....	.....	.....
6th Indiana	.....	.....	.....	.....	.....	1,131	20,658	2,389
7th Indiana	192,441	53,511	19,712	42,995	.....	.....	.....	.....
2d Iowa	117,732	125,267	.....	91,070	93,617	.....	32,538	.....
5th Iowa	196,729	167,792	.....	.....	.....	.....	.....	.....
2d Kentucky	.....	.....	878	19,307	257,237	143,246	.....	.....
5th Kentucky	.....	.....	1,777	110,329	877,852	283,755	422	1,185
6th Kentucky	1,367	.....	2,446	38,170	241,449	137,863	1,110	1,184
7th Kentucky	139	2,747	694	102,711	737,318	317,721	7,476	8,042
8th Kentucky	.....	.....	.....	22,750	157,954	207,531	.....	.....
3d Maryland	.....	.....	11,230	28,261	57,857	.....	.....	1,134
3d Massachusetts	106,216	67,068	71,663	126,885	194,228	229,916	319,593	197,680
5th Massachusetts	263,078	227,407	337,868	451	.....	.....	.....	.....
1st Missouri	.....	.....	.....	.....	905	.....	.....	.....
6th Missouri	.....	.....	.....	436	5,151	3,937	28,079	.....
Nebraska	98,261	16,698	.....	.....	.....	893	7,828	52,102
1st New York	7,909	.....	.....	.....	.....	.....	456	1,304
1st Ohio	128,351	28,515	.....	.....	.....	425	78	.....
3d Ohio	43,953	80,637	.....	.....	.....	.....	.....	.....
6th Ohio	1,938	.....	.....	4,398	30,582	29,151	.....	.....
1st Pennsylvania	.....	.....	.....	3,864	.....	.....	118	.....
9th Pennsylvania	.....	.....	.....	.....	6,517	.....	.....	.....
22d Pennsylvania	.....	.....	10,619	9,602	90,918	32,513	81	.....
23d Pennsylvania	.....	292	3,772	1,848	40,893	21,145	.....	9,406
5th Tennessee	.....	.....	.....	.....	4,750	.....	.....	14,128
West Virginia	.....	.....	.....	.....	13,083	.....	4,947	.....
1st Wisconsin	.....	.....	.....	.....	.....	11,014	.....	.....
Total	4,024,292	1,979,505	493,573	752,389	2,867,351	1,526,865	701,263	332,443

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1887:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1886:			
First district of California	196,484		
Fourth district of California	117,890		
		314,374	
Removed for export and unaccounted for July 1, 1886:			
First district of California		1,004	
Fourth district of California		529	
			315,907
Produced and bonded during the year:			
Produced and warehoused in first district of California	402,569		
Produced in fourth district of California, and warehoused in first district of California	55,860		
		458,429	
Produced and warehoused in fourth district of California		213,413	
Produced and warehoused in fourth district of North Carolina		1,768	
			673,610
Received in warehouses of first district of California from fourth district of California			11,116
			1,000,633

	Gallons.	Gallons.	Gallons.
Exported and accounted for during the year:			
First district of California	1,341		
Fourth district of California	11,882		
		13,223	
Removed, tax-paid, during the year:			
First district of California	215,328		
Fourth district of California	67,967		
		283,295	
Loss by regauge, act of May 28, 1880:			
First district of California	7,447		
Fourth district of California	4,683		
		12,130	
			308,648
Shipped from warehouses in the fourth district of California to first district of California			11,116
Removed for exportation, and remaining unaccounted for June 30, 1887:			
First district of California	1,756		
Fourth district of California	287		
		2,043	
Transferred to other collectors, and not accounted for:			
First district of California, in transit to first district of New York	4,315		
Fourth district of California, in transit to first district of California, 2,668 gallons; to first district of New York, 13,667 gallons	16,335		
		20,650	
Remaining in warehouse June 30, 1887:			
First district of California	436,846		
Fourth district of California	219,562		
Fourth district of North Carolina	1,768		
		658,176	
			680,869
			1,000,633

Of the 673,610 gallons grape brandy bonded during the fiscal year, 402,569 gallons were produced in the first district of California, 269,273 gallons in the fourth district of California, and 1,768 gallons in the fourth district of North Carolina.

The total product bonded was 343,931 gallons more than in the previous year; the amount removed, tax-paid, was 97,498 gallons less, and the loss resulting from regauge under act of May 28, 1880, was 3,298 gallons less than in 1886.

Of the quantity in warehouse June 30, 1887, 436,846 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Haslett	134,106
No. 2. Juan Bernard	183,533
No. 3. George C. Carlon	15,215
No. 4. James M. Tiernan	84,833
No. 5. Snyder, Foss & Co	19,159

And 219,562 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. E. B. Carroll	66,231
No. 2. W. E. McConnell	31,954
No. 3. W. A. C. Smith	66,853
No. 4. John Tivnen	24,788
No. 5. H. B. Schackelford	29,736

And 1,768 gallons were in the following warehouse in the fourth district of North Carolina:

	Gallons.
No. 1. Benjamin R. Taylor	1,768

DISTILLED SPIRITS IN THE UNITED STATES, OCTOBER 1, 1887.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1887, was 104,439,386 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	61,608,377
In hands of wholesale liquor dealers	14,614,959
In hands of retail liquor dealers	28,216,050
Total	104,439,386

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1886, and June 30, 1887, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond and concerning which the proof of exportation required by law had not been furnished prior to the dates named:

	Pounds.
1. Removed and unaccounted for July 1, 1886:	
Tobacco at 8 cents tax removed under exportation bonds	1,144,061½
2. Removed during the year ended June 30, 1887:	
Tobacco at 8 cents tax, under exportation bonds	13,728,932⅞
Total	14,872,994⅜
3. Exported and accounted for during the year:	
Tobacco at 8 cents tax under exportation bonds	13,585,524⅜
Tobacco at 8 cents tax paid on deficiencies	15,037½
Total	13,600,561⅞
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1887:	
Tobacco at 8 cents tax, under exportation bonds	1,272,432½
Total	14,872,994⅜

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number of cigars, at $3 per M.	Number of cigarettes, at 50 cents per M.
1. Removed and unaccounted for July 1, 1886	57,000	12,230,500
2. Removed during the year ended June 30, 1887	1,895,050	139,935,300
Total	1,952,050	152,165,800
3. Exported and accounted for during the year ended June 30, 1887	1,851,050	139,945,300
Tax paid on deficiencies in export		20,000
Total	1,851,050	139,965,300
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1887	101,000	12,200,500
Total	1,952,050	152,165,800

REIMPORTED DOMESTIC SPIRITS IN CUSTOMS WAREHOUSES.

The following table shows the quantity of reimported domestic spirits in the several customs warehouses in the United States March 31, 1887, the quantity remaining which was imported within the first month after the Department order allowing such storage was issued; also the quantity remaining for shorter periods as specified:

STATEMENT IN PROOF GALLONS OF REIMPORTED DOMESTIC SPIRITS IN CUSTOMS WAREHOUSES MARCH 31, 1887.

Port.	Quantity which prior to March 31, 1887, had remained in warehouse fully—					
	1 month and less.	2 months.	3 months.	4 months.	5 months.	6 months.
Albany, N. Y					178	
Baltimore, Md	29,182	1,190	17,179	5,394	6,283	4,511
Bangor, Me		336			103	
Boston and Charlestown, Mass	19,144	2,244		8,784	1,758	3,360
Chicago, Ill	7,939	561	1,938	1,875	781	911
Cincinnati, Ohio	27,523	28,557	12,510	4,844	7,084	5,703
Denver, Colo	1,430					
Galveston, Tex				516	767	
Genesee, N. Y						3,383
Indianapolis, Ind	366	369		915		3,780
Kansas City, Mo			196		74	
Louisville, Ky	88,490	12,645	7,136	39,965	8,540	8,857
Memphis, Tenn	919	1,241	3,011	3,170		
Middletown and Hartford, Conn	797					
Milwaukee, Wis	1,652	594	980			
New Haven, Conn	75	294				
New York, N. Y						
Philadelphia, Pa	6,504	3,046	349	1,748		3,798
Pittsburgh, Pa	8,674	1,729	909	6,099	1,324	1,324
Saint Paul, Minn	2,000					
San Francisco, Cal		55,290	5,351	5,226	2,654	2,475
Saint Louis, Mo	7,919	3,304	1,559	1,145	3,681	2,239
Wheeling, W. Va					1,435	
	202,614	111,400	51,118	79,681	34,662	40,341

Port.	Quantity which prior to March 31, 1887, had remained in warehouse fully—					
	7 months.	8 months.	9 months.	10 months.	11 months.	Totals.
Albany, N. Y					509	687
Baltimore, Md	764	917	1,563	1,807	5,975	74,765
Bangor, Me						439
Boston and Charlestown, Mass	4,106	1,600				40,996
Chicago, Ill			2,225			16,230
Cincinnati, Ohio	4,964	728	4,022		1,186	97,121
Denver, Colo						1,430
Galveston, Tex						1,283
Genesee, N. Y	1,333			949		5,665
Indianapolis, Ind						5,430
Kansas City, Mo	758		182			1,210
Louisville, Ky		8,379	10,890	8,213		193,115
Memphis, Tenn	200					8,541
Middletown and Hartford, Conn						797
Milwaukee, Wis		372				3,598
New Haven, Conn						369
New York, N. Y						364,433
Philadelphia, Pa	1,554	3,517	3,991	32,309	7,614	64,430
Pittsburgh, Pa	1,184	3,380				24,623
Saint Paul, Minn						2,000
San Francisco, Cal	6,111					77,107
Saint Louis, Mo	8,057	3,971	673		709	33,257
Wheeling, W. Va						1,435
Total	29,031	22,864	23,546	43,278	15,993	1,018,961

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Stills.	Total.
Baltimore	1	$279.46	.....	.....	.....	.....	$279.46
Boston	13	.....	$15.00	$172.48	.....	$20.00	207.48
Milwaukee	101	.....	.....	4,569.43	.....	.....	4,569.43
New Orleans	7	50.40	94.75	9.25	.....	.....	154.40
New York	279	1,186.96	.....	4,472.03	$1,482.30	80.00	7,221.99
Pembina	7	.....	.....	65.47	.....	.....	65.47
Saint Louis	194	.....	.....	9,569.21	.....	.....	9,569.21
Saint Vincent	8	.....	.....	293.25	.....	.....	293.25
San Francisco	267	3,753.72	858.87	2,087.82	4,273.20	40.00	11,013.61
Total	877	5,270.54	968.62	21,238.94	5,755.50	140.00	33,373.60

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1887, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive	.....	.....	.....	.....	.....
Allowed, 1877	751	$48,235.85	$5,819.32	.....	.....
Allowed, 1878	562	33,820.54	2,537.98	.....	.....
Allowed, 1879	744	43,184.71	12,113.86	.....	$250.20
Allowed, 1880	872	35,153.86	22,314.02	.....	1,094.97
Allowed, 1881	749	28,483.87	8,596.60	$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36	.....	1,406.12
Allowed, 1883	1,130	33,000.89	5,604.60	.....	5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	5,673.96
Allowed, 1885	706	46.66	2,515.80	.....	901.75
Allowed, 1886	800	.....	3,582.13	1.60	661.25
Allowed, 1887	877	.....	5,270.54	.....	968.62

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive	.....	.....	.....	.....	$6,673,845.00
Allowed, 1877	$760.12	.....	.....	*a*$277.11	55,092.40
Allowed, 1878	46.25	$718.90	.....	.....	37,123.67
Allowed, 1879	533.69	1,426.92	.....	.....	57,509.38
Allowed, 1880	2,205.42	.....	$80.00	*b*888.00	61,736.27
Allowed, 1881	1,128.38	1,161.90	220.00	.....	40,849.26
Allowed, 1882	3,913.18	1,966.50	60.00	.....	46,110.38
Allowed, 1883	6,034.16	4,608.00	60.00	*c*590.92	55,093.94
Allowed, 1884	14,996.30	8,352.00	480.00	.....	52,098.41
Allowed, 1885	16,192.71	3,705.30	.....	.....	23,362.22
Allowed, 1886	23,878.21	6,642.00	.....	.....	34,765.19
Allowed, 1887	21,238.94	5,755.50	140.00	.....	33,373.60
Total	.....	.....	.....	.....	7,170,959.72

a Manufactured cotton exported prior to 1868. *b* Machinery exported prior to 1868.
c Chairs exported prior to 1868.

THE OLEOMARGARINE LAW.

The act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, was in force during the last eight months of the fiscal year ended June 30, 1887. The receipts under this act during these eight months aggregated $723,948.04, of which $435,924.04 is the tax on 21,796,202 pounds of oleomargarine at 2 cents per pound; $31,700

are the special taxes paid by manufacturers; $101,400 the special taxes paid by wholesale dealers, and $154,924 the special taxes paid by retail dealers in oleomargarine. By dividing the total receipts by the number of pounds removed for consumption or sale the tax per pound is found to be 3 cents and three-tenths of a cent ($0.033).

During the first four months of the current fiscal year the receipts under the oleomargarine law amounted to $226,100.66, making the total receipts for the first year in which the law has been in force $950,048.70.

The following statements show (1) the receipts from all sources under this law from each district, and in aggregate, during the eight months ended June 30, 1887; (2) the number of special-tax payers under the law October 31, 1886, to April 30, 1887, and May 1 to June 30, 1887, inclusive, respectively; and (3) a summary of operations at manufactories for the eight months ended June 30, 1887.

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING EIGHT MONTHS ENDED JUNE 30, 1887.

Districts.	Tax 2 cents per pound	Manufacturers.	Retail dealers.	Wholesale dealers.	Total.
Alabama	$8.88	.....	$368.00	$960.00	$1,336.88
Arkansas	48.46	.....	2,430.00	2,720.00	5,198.46
Colorado	7,470.42	$1,600.00	2,388.00	3,160.00	14,618.42
Connecticut	3,801.54	600.00	6,440.00	2,280.00	13,121.54
Delaware	57.66	.....	592.00	.....	649.66
Florida	2.00	.....	188.00	240.00	430.00
Georgia	40.44	.....	412.00	240.00	692.44
First Illinois	211,088.42	9,700.00	28,582.00	11,540.00	260,910.42
Second Illinois	8.22	.....	954.00	.....	962.22
Fourth Illinois	7.82	.....	196.00	.....	203.82
Fifth Illinois	152.04	.....	536.00	240.00	928.04
Eighth Illinois	34.76	.....	1,468.00	480.00	1,982.76
Thirteenth Illinois	1.78	.....	348.00	720.00	1,069.78
Sixth Indiana	20.10	.....	576.00	240.00	836.10
Seventh Indiana	4.36	.....	196.00	.....	200.36
Eleventh Indiana	55,033.04	1,100.00	252.00	.....	56,385.04
Second Iowa	.....	.....	24.00	240.00	264.00
Kansas	25,727.80	2,200.00	3,964.00	680.00	32,571.80
Second Kentucky	.....	.....	128.00	.....	128.00
Fifth Kentucky	7.64	.....	1,668.00	1,800.00	3,475.64
Sixth Kentucky	60.02	.....	2,752.00	720.00	3,532.02
Seventh Kentucky	2.50	.....	400.00	.....	402.50
Eighth Kentucky	.....	.....	56.00	.....	56.00
Louisiana	19.40	.....	482.00	1,680.00	2,181.40
Maine	.....	.....	408.00	80.00	488.00
Maryland	47.70	.....	1,152.00	480.00	1,679.70
Third Massachusetts	13,332.60	1,100.00	17,084.00	16,760.00	48,276.60
Tenth Massachusetts	142.10	.....	3,308.00	1,960.00	5,410.10
First Michigan	1,475.84	.....	9,222.00	6,400.00	17,097.84
Fourth Michigan	388.54	.....	1,724.00	2,000.00	4,112.54
Minnesota	54.62	.....	76.00	720.00	850.62
Mississippi	.....	.....	108.00	.....	108.00
First Missouri	42.14	.....	344.00	800.00	1,186.14
Fourth Missouri	.....	.....	80.00	.....	80.00
Sixth Missouri	6.98	.....	3,402.00	2,900.00	6,308.98
Montana	392.32	.....	980.00	3,120.00	4,492.32
Nebraska	65.14	.....	1,068.00	1,800.00	2,933.14
Nevada	.....	.....	76.00	920.00	996.00
New Hampshire	.20	.....	1,178.00	160.00	1,338.20
First New Jersey	50.94	.....	1,232.00	.....	1,282.94
Third New Jersey	17.12	.....	936.00	.....	953.12
Fifth New Jersey	66.96	.....	2,516.00	1,440.00	4,022.96
New Mexico	122.56	.....	1,414.00	1,520.00	3,056.56
First New York	17,106.88	1,000.00	1,804.00	.....	19,910.88
Second New York	16,544.72	1,500.00	684.00	3,120.00	21,848.72
Third New York	54.02	.....	2,236.00	720.00	3,010.02
Fourteenth New York	1.80	.....	296.00	240.00	537.80
Fifteenth New York	6.50	.....	216.00	.....	222.50
Twenty-first New York	42.50	.....	84.00	.....	126.50
Twenty-eighth New York	2,307.34	1,100.00	1,000.00	480.00	4,887.34
Fourth North Carolina	.....	.....	44.00	.....	44.00
First Ohio	214.64	.....	5,584.00	2,400.00	8,198.64
Sixth Ohio	.....	.....	56.00	.....	56.00
Tenth Ohio	10.64	.....	288.00	.....	298.64
Eleventh Ohio	1,657.60	500.00	1,156.00	.....	3,313.60

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING EIGHT MONTHS, ETC.—Cont'd.

Districts.	Tax 2 cents per pound.	Manufacturers.	Retail dealers.	Wholesale dealers.	Total.
Eighteenth Ohio	$11,772.68	$2,100.00	$2,686.00	$1,280.00	$17,838.68
First Pennsylvania	4,779.82	3,300.00	4,916.00	2,320.00	15,315.82
Ninth Pennsylvania	.....	.....	204.00	.....	204.00
Twelfth Pennsylvania	21.66	.....	330.00	.....	351.66
Nineteenth Pennsylvania	.....	.....	284.00	.....	284.00
Twenty-second Pennsylvania	2,894.36	500.00	6,204.00	3,320.00	12,918.36
Twenty-third Pennsylvania	2,367.22	500.00	3,140.00	240.00	6,247.22
Rhode Island	55,987.36	4,900.00	15,868.00	7,520.00	84,275.36
Second Tennessee	.....	.....	248.00	.....	248.00
Fifth Tennessee	.....	.....	1,776.00	3,080.00	4,856.00
First Texas	35.56	.....	148.00	.....	183.56
Third Texas	95.20	.....	360.00	1,120.00	1,575.20
Fourth Texas	45.40	.....	532.00	2,120.00	2,697.40
Second Virginia	67.34	.....	398.00	240.00	705.34
Sixth Virginia	.....	.....	24.00	.....	24.00
West Virginia	52.00	.....	260.00	.....	312.00
First Wisconsin	13.26	.....	894.00	640.00	1,547.26
Second Wisconsin	.....	.....	4.00	.....	4.00
Third Wisconsin	37.92	.....	256.00	720.00	1,013.92
Sixth Wisconsin	4.56	.....	1,236.00	2,840.00	4,080.56
Total	435,924.04	31,700.00	154,924.00	101,400.00	723,948.04

STATEMENT BY DISTRICTS SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF AND DEALERS IN OLEOMARGARINE.

Districts.	Manufacturers.		Wholesale dealers.		Retail dealears.		Total.
	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to Apr. 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to Apr. 30, 1887.	May 1, 1887, to June 30, 1887.	
Alabama	.....	.....	2	1	11	3	17
Arkansas	.....	.....	6	2	67	20	95
Colorado	2	1	12	1	86	11	113
Connecticut	.....	1	6	2	151	66	226
Delaware	.....	.....	.....	.....	20	2	22
Florida	.....	.....	1	.....	10	.....	11
Georgia	.....	.....	1	.....	12	4	17
First Illinois	11	7	28	11	584	321	962
Second Illinois	.....	.....	.....	.....	22	8	30
Fourth Illinois	.....	.....	.....	.....	4	2	6
Fifth Illinois	.....	.....	1	.....	38	4	43
Eighth Illinois	.....	.....	2	.....	74	14	90
Thirteenth Illinois	.....	.....	3	.....	13	2	18
Sixth Indiana	.....	.....	1	.....	22	7	30
Seventh Indiana	.....	.....	.....	.....	17	.....	17
Eleventh Indiana	1	1	.....	.....	7	3	12
Second Iowa	.....	.....	1	.....	1	.....	2
Kansas	2	2	4	1	135	36	180
Second Kentucky	.....	.....	.....	.....	11	.....	11
Fifth Kentucky	.....	.....	4	2	42	20	68
Sixth Kentucky	.....	.....	1	1	62	34	98
Seventh Kentucky	.....	.....	.....	.....	11	5	16
Eighth Kentucky	.....	.....	.....	.....	1	1	2
Louisiana	.....	.....	5	1	19	1	26
Maine	.....	.....	1	.....	9	5	15
Maryland	.....	.....	2	.....	29	12	43
Third Massachusetts	1	1	42	14	2,708	209	2,975
Tenth Massachusetts	.....	.....	4	2	371	38	415
First Michigan	.....	.....	14	6	230	111	361
Fourth Michigan	.....	.....	7	1	104	12	124
Minnesota	.....	.....	3	.....	4	.....	7
Mississippi	.....	.....	.....	.....	5	.....	5
First Missouri	.....	.....	2	1	20	5	28
Fourth Missouri	.....	.....	.....	.....	3	1	4
Sixth Missouri	.....	.....	4	4	150	49	207
Montana	.....	.....	10	3	34	9	56
Nebraska	.....	.....	4	2	41	5	52
Nevada	.....	.....	2	1	.....	.....	3

STATEMENT BY DISTRICTS SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES, ETC.—Continued.

Districts.	Manufacturers.		Wholesale dealers.		Retail dealers.		Total.
	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	Oct. 31, 1886, to April 30, 1887.	May 1, 1887, to June 30, 1887.	
New Hampshire	.....	.....	1	.....	24	15	40
First New Jersey	.....	.....	.....	.....	42	4	46
Third New Jersey	.....	.....	.....	.....	32	4	36
Fifth New Jersey	.....	.....	5	2	100	4	111
New Mexico	.....	.....	5	1	33	15	54
First New York	2	.....	.....	.....	71	3	76
Second New York	3	.....	12	.....	29	1	45
Third New York	.....	.....	3	.....	101	.....	104
Fourteenth New York	.....	.....	1	.....	9	2	12
Fifteenth New York	.....	.....	.....	.....	10	.....	10
Twenty-first New York	.....	.....	.....	.....	4	.....	4
Twenty-eighth New York	1	1	2	.....	30	7	41
Fourth North Carolina	.....	.....	.....	.....	2	.....	2
First Ohio	.....	.....	6	1	113	70	190
Sixth Ohio	.....	.....	.....	.....	4	.....	4
Tenth Ohio	.....	.....	.....	.....	10	3	13
Eleventh Ohio	1	.....	.....	.....	46	12	59
Eighteenth Ohio	3	1	6	.....	99	24	133
First Pennsylvania	3	3	10	.....	171	9	196
Ninth Pennsylvania	.....	.....	.....	.....	9	.....	9
Twelfth Pennsylvania	.....	.....	.....	.....	14	1	15
Nineteenth Pennsylvania	.....	.....	.....	.....	11	.....	11
Twenty-second Pennsylvania	1	.....	14	.....	227	21	263
Twenty-third Pennsylvania	1	.....	1	.....	80	11	93
Rhode Island	5	4	18	6	404	208	645
Second Tennessee	.....	.....	.....	.....	3	3	6
Fifth Tennessee	.....	.....	10	2	53	13	78
First Texas	.....	.....	.....	.....	6	.....	6
Third Texas	.....	.....	3	1	6	3	13
Fourth Texas	.....	.....	6	2	20	3	31
Second Virginia	.....	.....	1	.....	18	2	21
Sixth Virginia	.....	.....	.....	.....	1	.....	1
West Virginia	.....	.....	.....	.....	7	4	11
First Wisconsin	.....	.....	3	.....	22	9	34
Second Wisconsin	.....	.....	.....	.....	1	.....	1
Third Wisconsin	.....	.....	1	1	7	2	11
Sixth Wisconsin	.....	.....	7	2	30	15	54
Total	37	22	288	74	6,977	1,488	8,886

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories from November 1, 1886, to June 30, 1887, the quantity withdrawn therefrom during that period, and the stock of oleomargarine remaining in factories June 30, 1887:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES FROM NOVEMBER 1, 1886, TO JUNE 30, 1887.

Oleomargarine.	Pounds.	Pounds.
Stock on hand November 1, 1886	.....	181,090
Produced from November 1, 1886, to June 30, 1887	.....	21,513,537
Total	.....	21,694,627
Oleomargarine withdrawn from factories tax-paid	20,743,569	
Oleomargarine lost or destroyed in manufactories	51,227	
Withdrawn from manufactories for export and accounted for	667,831	
		21,462,627
Removed for export not accounted for June 30, 1887	56,701	
*Remaining in manufactories June 30, 1887	175,299	
		232,000
Total	.....	21,694,627

*There were also 8,846 packages, 248,556 pounds, of oleomargarine in the hands of wholesale dealers June 30, 1887.

It will be observed from the second of the foregoing tables that the number of persons and firms who did business under the oleomargarine law prior to May 1, 1887, was 7,302, and that the number of those who did such business during May and June, 1887, was only 1,584, or 5,718 less than the number previously engaged in the business.

The reduction in the volume of business in May and June, indicated by the above figures is due in part to the internal-revenue special taxes, which are heaviest in those months, and due in part to the low price of butter which prevailed in those months.

This view of the case appears to be sustained by the fact that since the close of the fiscal year and up to the present time, October 31, 1887, with the rates of special taxes decreasing and the price of butter rising, the receipts from oleomargarine have been increasing, as follows:

Months.	Dealers' special taxes.		Average price per pound of butter in New York.	Receipts from oleomargarine.
	Wholesale.	Retail.		
			Cents.	
July, 1887	$400	$40	18.08	$25,818.80
August, 1887	360	36	21.09	58,067.52
September, 1887	320	32	21.75	73,792.98
*October, 1887	280	28	21.81	68,421.36

*Price October 10. Receipts not quite all reported.

Total receipts for four months	$226,100.66
Add total receipts for preceding eight months	723,948.04
Total receipts under oleomargarine law to date	950,048.70

The addition of nearly a million dollars to the receipts of the United States through the operation of an internal-revenue law taxing an imitation is unprecedented. Heretofore manufacturers of the article taxed either quit business or managed to evade the law. The result was the same in either case. No revenue was derived. In this instance, although the results of the first year's work are encouraging they are not entirely satisfactory. The experience of the year has shown that although the law was modeled upon existing internal-revenue laws in cases most nearly analogous, some changes in the law are needed in order to insure its complete success. It cannot, as an internal-revenue measure, be regarded as entirely successful until the tax is paid on all of the article consumed, and if the question were one of internal revenue simply, I would merely urge that Congress by a joint resolution construe the law as this office construed it in the regulations of August 25, 1886, to impose the tax of 2 cents per pound upon the manufactured substances such as oleomargarine oil which are intended as substitutes for butter fat; also upon the mixtures of such substances with butter and upon imitations made by mixing butter with beef fat, lard, etc.

As stated in my report for the year 1886, the advantage in securing the tax from the manufacturer who derives his material from the slaughtered animals cannot be overestimated. These manufacturers are comparatively few in number. By requiring them to stamp and brand all their products and to keep such books as will indicate the destination thereof such products can be followed to the dealers and through the dealers to the consumers.

At the same time, by the use of a system of exchanging stamps similar to that now in operation as to distilled spirits, the article may be readily identified by the consumers without necessitating the imposition of a second tax.

This law should, however, be

CONSIDERED OTHERWISE THAN AS AN INTERNAL-REVENUE MEASURE.

Internal-revenue laws are quite uniformly referred to and reported upon by the Ways and Means Committee of the House of Representatives and by the Finance Committee of the Senate. But this bill was reported for legislative action by the chairman of the House Committee on Agriculture and by the chairman of the Senate Committee on Agriculture and Forestry.

In the report of the Committee on Agriculture it was stated that the power to tax was not limited alone to the necessities of the Government for the amount of revenue derived, and that it had been invoked in more than one instance to provide for the general welfare. The report also says—

> That there are from four to five millions American citizens engaged in the dairy business, and that they must all abandon it and be driven into some other already overworked branch of industry unless they can be relieved from the present ruinous competition with cheap imitations of butter and cheese.

In reporting the bill back to the Senate from the Committee on Agriculture and Forestry, Senator Miller stated that the purpose of the bill was not to raise revenue, but that it was necessary in order to protect the people from having a counterfeit article sold to them for the genuine, to protect the public health and to protect the dairy interests, the chief farming interest of the country. He also said:

> This legislation is necessary because the States have not been able thus far to either suppress or properly control the great evil of which I have spoken, and as a sufficient remedy can be found nowhere, in my judgment, save under the Federal Government.

It appears from the second annual report of the New York State dairy commissioner (kindly furnished by that officer at my request) that before the above-quoted statement was made by Senator Miller twenty-four States and Territories had passed laws either regulating or prohibiting the manufacture and sale of oleomargarine. By far the larger number of these laws are merely regulatory and seek to protect the consumer by imposing penalties on those who fraudulently deliver a portion of the carcass of a dead animal to the trusting customer who asks for and pays for the product of a living one.

I am of the opinion that the United States oleomargarine law when passed was intended to be regulatory rather than prohibitory. The bill when introduced was probably intended to be prohibitory, but the reduction of the tax to 2 cents per pound rendered it possible for manufacturers to continue the business except where, as in New York and Pennsylvania, the State law is prohibitory.

I have therefore deemed it proper to view

THE OLEOMARGARINE LAW AS A PROTECTIVE MEASURE,

and to suggest certain amendments thereto intended to improve the law, designed first, for the protection and benefit of consumers, and second, for the joint protection of consumers and butter makers.

Fortunately for the successful application of the internal-revenue system, oleomargarine is made so cheaply as to enable its manufacturers to pay taxes and still compete with butter makers. Of course these taxes must be paid by the consumers.

In considering the question entirely in the interest of the consumer it is needful to know how small a tax can be imposed and bring the manufacture and sale of the article entirely within the control of the internal-revenue system. So far as paying the expenses of the revenue is concerned the tax per pound might be reduced to 1 cent and

the special taxes to those borne by manufacturers of and dealers in tobacco. But it is believed to be for the best interests of consumers to leave the tax on the article at 2 cents per pound; the tax on the manufacturer at $600; to fix the tax on wholesale dealers at $120 per annum, and on retail dealers at $12 per annum.

The special taxes now imposed on dealers are so large as to tend greatly to encourage the fraudulent sale of the article. They would have done very well under the prohibitory measure first introduced into Congress. With the tax on the article at 10 cents per pound, a wholesaler's tax nearly five times as large as the wholesale liquor dealer's tax and a retailer's tax nearly twice as large as that of the retailer of spirits were quite appropriate.

But when the stamp tax was divided by five, it would have been consistent to reduce the dealers' taxes. My suggestion is that, in the aspect of the case under consideration, they be divided by four.

I would not now suggest further reduction, as such a step would materially increase the number of irresponsible persons who would enter into the business.

In order to more fully protect consumers, it is recommended that the law be so amended as to require, under a pecuniary penalty, manufacturers and retail dealers to use only packages of a permanent bright red color for packing oleomargarine, and to provide for the seizure of all red packages containing butter or any substance resembling butter not marked, branded, and stamped as oleomargarine, the burden of proof that the article is not oleomargarine to be upon the claimant.

In order the more readily to trace the article, it is recommended that the law be so amended as to require manufacturers and dealers, under pecuniary penalties, to call it "oleomargarine" in all books of account, bills of sale, and other bills and invoices, and to require railroad freight agents and the officers and agents of all common carriers, under pecuniary penalty, to so designate it in books of account, bills, manifests, way-bills, and bills of lading.

The experience of this office shows that evasions of the regulation requirements as to marking packages are committed much more frequently by retail dealers than by manufacturers. It is therefore deemed advisable to encourage the sale by retail dealers of manufacturers' packages. On the other hand it is desirable to avoid discriminating against wholesale dealers who are required to keep books and make returns of sales. In order to encourage the sale of manufacturers' packages by retailers without detriment to wholesale dealers it is recommended that the law be amended so as to authorize manufacturers to pack oleomargarine in packages each containing not less than 5 pounds, and to authorize retail dealers to sell original manufacturers' packages each containing less than 10 pounds, and to sell from original stamped packages in quantities less than 10 pounds; also to prohibit retail dealers, under pecuniary penalties, from selling any quantity equal to or exceeding 10 pounds at one time to any one purchaser; also to require retail dealers, under penalty, in selling from a manufacturer's package, to sell in plain view of the purchaser, directly out of the package, providing, however, that, in case it is necessary to preserve the article, the same may be sold out of the original stamped package, kept in a refrigerator painted bright red, and containing nothing but the oleomargarine and ice; or, if it is necessary, in order to properly exhibit the article, the same may be cut out of the package and placed alongside of it on the counter, either on the red lid of the package or on a wooden, marble, or earthenware slab the edges of which shall not be less than 2 inches wide and 18 inches long,

and shall be painted of a bright red color with the word "oleomargarine" in black or gilt letters, each not less than 1 inch square painted thereon so as to be distinctly seen by any one who sees the oleomargarine.

In order also to trace the materials from which oleomargarine is most largely manufactured, and thus provide another safeguard against fraud, I would recommend that each manufacturer of oleo, oleomargarine oil, suine, and neutral be required to pay a small special tax, and in case they sell their products to persons in the United States other than manufacturers of oleomargarine who have paid the special tax, to pay a heavy special tax such as retail dealers in leaf tobacco are required to pay; all dealers in oleo oil, suine, and neutral to keep books, make returns, and be subject to the regulations of this office.

The foregoing recommendations as to bills, bills of lading, and as to painting packages were suggested by provisions found in recent French and Danish bills, and as to consignments, by a provision in the eighth section of the "margarine act, 1887," of Great Britain, the same being an act passed August 23, 1887, to take effect on the 1st day of January, 1888.

The French bill (which became a law March 14, 1887), the Danish bill, and certain proposed Russian regulations, also the Norwegian decree, which took effect January 1, 1887, will receive notice in considering

THE OLEOMARGARINE LAW AS A PROHIBITORY MEASURE.

Although, as has been stated, this law is believed to be intended to protect consumers and dairy interests by regulating the manufacture and sale of oleomargarine, it is found to operate as a prohibitory measure in certain States where prohibitory laws had been enacted prior to its passage, but which had not been operative until after this law took effect.

Section 8 of a New York State law "to prevent deception in the sale of dairy products and to preserve the public health," passed April 30, 1885, forbids the manufacture of any oleaginous substance not produced from milk or cream with intent to sell the same for butter. It also forbids the sale of such substance, and contains a provision to the effect that the coloring of such substance to resemble butter, or the having in possession of such colored substance, shall be conclusive evidence of an intent to sell the same for butter. The prohibition and the statutory evidence of intent to sell extend also to mixtures of such oleaginous substances with natural milk, cream, or butter. Notwithstanding this law oleomargarine appears to have been openly and extensively manufactured and sold in New York before and for some time after the act of August 2, 1886, took effect. The Federal law having, however, provided a ready means of identifying the manufacturer, the dealer, and the article itself, the New York State officers were materially assisted in proving cases before the courts and in finally getting such judicial decisions as have driven out of the State all the prominent manufacturers and nearly all dealers who sold oleomargarine as such. These manufacturers have, however, located in the States immediately adjoining, and it may not be unreasonable to suspect that they continue to supply many of their old customers. Great care has been taken to see that the proper marks, brands, and stamps are found on all oleomargarine placed upon the market. Although oleomargarine has been received by consumers, consigned under bills of lading describing it as some article other than oleomargarine or butter, and inclosed in bags calculated to

conceal its identity, it has been found upon removal of the outer covering to have been packed in the proper legal packages, having the proper internal-revenue stamps and brands affixed. The concealment of the marks, stamps, and brands was evidently for the purpose of preventing these *indicia* from assisting the State officers in identifying the article contraband under the State law. Articles which under internal-revenue laws, are required to be marked, stamped, and branded, are liable to seizure and detention until those marks, stamps, and brands are discovered. They must then be released. The concealment of these marks, stamps, and brands for the purpose of evading a State law will certainly prove detrimental in the end to the efficiency of the internal-revenue laws. The offender against the State law who succeeds in concealing the internal-revenue stamps from the public view will naturally, eventually, omit those stamps, especially when the absence of such stamps might save the packages from seizure by the State officer. It appears from the second annual report of the "New York State Dairy Commissioner," that there are prohibitory (State) laws in the States of Delaware, Maine, Michigan, Minnesota, Missouri, New Hampshire, New York, Ohio, Pennsylvania, and Wisconsin. In view of the tendency of these severe laws to encourage the concealment of internal-revenue stamps, I would suggest the following amendment to the internal-revenue law, intended to prevent such concealment:

> Whenever any person ships, transports, or removes, or causes to be shipped, transported, or removed, any oleomargarine in any package on which all the marks, brands, and stamps required by the regulations of the Commissioner of Internal Revenue are not affixed, or on which any of such marks, brands, or stamps are illegible or defaced, or are wholly or partially concealed from view, or ships, transports, or removes any oleomargarine in any package encased in any cask, package, bale, bag, or any inclosure whatever, he shall forfeit the oleomargarine and the package or packages so shipped, transported, or removed, and be subject to pay a fine of $500.
>
> *Provided*, That this section shall not be construed to prohibit the transportation of oleomargarine on any vessel as defined by section 3 of the Revised Statutes of the United States, or in any closed car or other vehicle as defined by section 4 of said statutes.

It appears that recently bills of a prohibitory nature have been reported by committees in the legislative assemblies of France and Denmark. These bills contain several provisions proper for the consideration of Congress, in case it should be desirable to make the oleomargarine law a strictly prohibitory measure.

The French bill (or rather law, as it was passed by the French Chamber of Deputies and received the President's assent March 14, 1887) interdicts the selling or exposure or offering for sale the importation or exportation of oleomargarine under the name of butter, and punishes offenders by fine and imprisonment, and confiscates the article so sold or offered for sale, imported or exported; all offenders being presumed to have known the falsification, who cannot give the name of the person who sold or shipped the goods to them. The bill also provides for the publication in newspapers, and for posting on the doors of the residence and place of business of the delinquent and of the court-house at his expense, the judgment and condemnation in each case.

Provision is made for marking by manufacturers, wholesale and retail dealers, as in the United States law, and manufacturers, merchants, shippers, and consignors are required to indicate in their books, bills of lading, etc., the character of the article shipped and sold, and the common carriers are required also to so indicate the article in their books, bills of lading, declarations, and manifests, and penalties are provided for offenses against these requirements.

Under the Danish bill, manufacturers', dealers', shippers', exporters', and importers' packages must be essentially different in form from those in which butter is usually packed, and have the word "margarine" impressed thereon.

Sales of "margarine" are allowed only in places and modes to be prescribed by the secretary of the interior, the delivery to be made only in such packages as he shall prescribe. Dealing in the article is prohibited in market places or on shipboard.

The sale of butter in places where margarine is sold is prohibited.

In bills of sale, consignments, bills of lading, and similar papers, the article must be described as "margarine."

Every one who manufactures, sells, exports, or imports mixtures of butter and artificial butter, oleomargarine, or lard, and all who manufacture, sell, export, or import artificial butter, in the manufacture of which butter or cream is used, are liable to imprisonment. (Section 25, Common Civil Code.)

The manufacture, sale, exportation and importation of artificial but ter of the same color as dairy butter is prohibited.

Judgments, under certain provisions, are to be published by the police, the cost of publication to be made part of the costs of the trial.

Offenders are usually punished by imprisonment. In certain extremely mild cases they may be punished by a fine of from 200 to 2,000 Danish crowns.

The following regulation affecting the sale and exportation of oleomargarine in Norway appeared in the Board of Trade Journal in February, 1887:

It is announced in "Post och Inrikes Tidningar" for 30th December last, that, on and after 1st January, 1887, the following decree shall be binding with regard to all vessels used for containing artificial butter for sale in Norway or for exportation to other countries.

Each vessel must be marked on its sides with two stamps of the form and size given in a drawing appended to the decree. This drawing consists of the word "margarin" in large letters contained within an oval ring. The stamps, which are placed opposite each other close to the top of the vessel, are to be branded into wooden vessels, and on vessels of other material, painted plainly in permanent black color. This decree takes the place of that published on the 20th of November, 1886.

The following is copied from the report, ordered by the English House of Commons to be printed, 4th July, 1887, from the select committee on the butter substitutes bills:

The attention of the Russian Government having at last been directed to the increasing production in the Empire of oleomargarine, and the sale of that spurious product as genuine butter, the minister of imperial domains, with a view of protecting the legitimate interests of the Russian dairy farmer and agriculturalist, drew up in the early part of the present year the following rules, which, in his excellency's opinion, it is desirable to enforce legislatively for the control and regulation of the manufacture and sale of artificial butter in Russia, the rules elaborated being based on a study of the measures adopted in the west of Europe and in the United States for that purpose.

(1) The product obtained from a mixture of fat with butter shall be called margarine fat.

(2) Its manufacture shall be liable to an excise duty, or to supplementary patent dues.

(3) The extent of the impost shall be determined in concert by the ministers of finances and imperial domains.

(4) Margarine fat shall be dyed some bright color, but in no case shall such color be yellow.

(5) The vessels (cases, firkins) in which margarine is packed at the manufactory shall be dyed the same color as the margarine.

(6) These vessels shall have clearly marked on them the name of the manufactory, and they shall also bear the inscription, "margarine fat."

(7) The sale of margarine fat shall not be carried on in the shops where dairy butter is on sale.

(8) Shops dealing in margarine fat shall exhibit a sign-board bearing an inscription that margarine fat is sold within.

(9) Hotels, cook-shops, restaurants, bars, and generally all public establishments, in which food is prepared, shall exhibit in a conspicuous place a notice, and also state on their bills of fare that the dishes prepared on the premises are cooked with margarine, if such be used by them in their kitchens.

(10) The importation of margarine fat from foreign countries shall be prohibited.

The proposed regulations were generally approved by the medical council of the ministry of the interior. The council, however, suggested modifications of points 1, 4, 5, and 6 in the following manner:

(1) All artificial butter prepared from grease or tallow, even though it be improved by being washed with milk or cream, or mixed with real butter, shall be called margarine fat.

(4) Margarine fat shall be dyed red by means of the rind of the alkanet root or with alkanine. If this margarine fat be sold in separate pieces, all those, both great and small, sold in retail shall be of uniform shape (for instance, brick-shape).

(5) Each piece shall bear on it in deeply indented characters the words "margarine fat," and the brand of the producing firm.

(6) The cases or firkins in which the oleomargarine is contained and dispatched shall be colored red, and they shall bear in distinct letters the designation of the producing firm and of the contents, *i. e.*, margarine. If the cases or firkins have an outside packing, this shall also be dyed red and bear on it the same inscription.

THE OLEOMARGARINE LAW AS A SANITARY MEASURE.

Section 14 of the oleomargarine law authorizes this office to decide, subject to appeal to a board constituted for the purpose, whether any substance made in imitation or semblance of butter and intended for human consumption contains ingredients deleterious to the public health, and provides for the forfeiture of such deleterious oleomargarine.

Up to the present time this office has not been called upon to make any decision relative to the healthfulness of any sample of this article. This office has information, however, as to the kind and character of the ingredients used in the manufacture of oleomargarine, having exacted monthly reports as to the materials used in each factory, and required special reports as to these materials from each of the collectors in whose districts oleomargarine factories are located. The following table shows all the materials reported used and the number of factories in which each kind of material is used:

Kind of material.	Number of factories in which used.	Kind of material.	Number of factories in which used.
Oleo, oleo oil	31	Beef fat, beef oil	6
Lard, leaf lard	14	Cream	14
Cotton-seed oil	10	Glycerine	2
Milk	34	Sugar	3
Salt	37	Sesame oil	5
Color, annotto, butter color	37	Vegetable oil	2
Butter, dairy butter, creamery butter, natural butter	31	Old butter	1
Returned oleomargarine	2	Butterine	2
Neutral, neutral lard	22	Buttermilk	1
Salad oil	10	Nut oil	1

The opinions of collectors as to the quality of the materials and methods of manufacture as stated in their latest reports are subjoined.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, TWENTY-THIRD DISTRICT PENNSYLVANIA,
Pittsburgh, September 24, 1887.

SIR: Mr. Dowlin is absent in the West and I deem it proper that I should reply to your letter, directed to him, of Sept. 24th (C. A. B., J. T. B., and G. M. H.).

There was but one oleomargarine factory in the old twenty-second district, C. H. Robinson & Co., limited, and they quit business on March 1st.

I have carefully examined the official reports of this company, and consulted the deputy in charge of this factory, and I cannot learn that any substance deleterious to the public health was used by this company in making their product.

Very respectfully,

E. A. BIGLER,
Collector.

Hon. J. S. MILLER,
Commissioner.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, FIRST DISTRICT NEW YORK,
Brooklyn, September 27, 1887.

SIR: In reply to your letter (J. T. B., and C. A. B.) of the 24th instant, I have the honor to state that I have carefully scrutinized all reports of an official character made by the oleomargarine manufacturers of this district, when in operation, and find no ingredient used by them to be at all deleterious to the public health.

I am satisfied, beyond any question of doubt, of the truthfulness of such reports, the cleanliness of the premises, and the purity of the ingredients used, from examinations made by my chief deputy and the deputy in charge of the oleomargarine.

Great care is exercised by these parties not to allow any unfit article to be put on the market, and I am, therefore, safe in saying that oleomargarine as made in this district is a perfectly healthful article of food, and much purer than many other things now in our markets.

Very respectfully, your obedient servant,

ROBT. BLACK,
Collector.

Hon. JOS. S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, FIRST DISTRICT PENNSYLVANIA,
Philadelphia, September 27, 1887.

SIR: In reply to yours of the 24th instant, relative to ingredients used in the manufacture of oleomargarine in this district, I have the honor to say that from the reports of the manufacturers and the personal observation of my deputies, I am of the opinion that none of the ingredients used are deleterious to the public health.

I find on the reports of the manufacturers that the following-named articles are used, viz, oleo oil, salad oil, neutral lard, beef fat, milk, sugar, salt, and coloring.

Very respectfully,

FREDERICK GERKER,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, TWENTY-THIRD DISTRICT PENNSYLVANIA.
Pittsburgh, September 28, 1887.

SIR: Replying to your letter of September 24 (C. A. B., J. T. B., and G. M. H.).

The Pittsburgh Melting Company was the only oleomargine manufactory in the old twenty-third district, and they have not made any oleomargarine since March last.

I have carefully examined the official reports of this company, and consulted my deputy, who had charge of this factory and visited it regularly, and find that the following substances were used in making their product; Oleo oil, lard, milk, butter, salad oil, sugar, salt, and coloring matter. Of these, the only substance that could

be deleterious is the coloring matter. I know nothing of its composition, but the amount used was only one-tenth of one per cent. of the total product.

I visited the factory several times and always found their materials apparently in good condition. I saw nothing in their methods of manipulation that would be liable to produce a substance deleterious to the public health.

Very respectfully,

E. A. BIGLER,
Collector.

Hon. J. S. MILLER,
Commissioner.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, ELEVENTH DISTRICT OHIO,
Portsmouth, September 29, 1887.

SIR: Replying to yours of the 24th instant (J. T. B., C. A. B., G. M. H.), I have the honor to inform you that the ingredients used by the "Capital City Co." (the only manufactory in this district) are oleo, neutral, cream, milk, butter, suet, and coloring matter.

As a sample of the proportions used, I quote from their monthly report for March, 1887 (a fair sample of all), as follows:

"Materials used in producing oleomargarine:" Oleo, 10,980 pounds; neutral, 13,940 pounds; cream, 2,240 pounds; milk, 4,480 pounds; butter, 1,430 pounds; suet, 1,815 pounds; coloring matter, 46 pounds; in all, 34,931 pounds, from which was produced 32,000 pounds oleomargarine.

The manufacturers claim that these ingredients are pure and harmless, and are in no way deleterious to the public health.

From an inspection of the material used I am inclined to this opinion, unless raw or uncooked animal fat, such as suet, &c., should be unwholesome and deleterious to the human system when consumed in that state, on which I am not prepared to express an opinion.

I have inspected the factory of the above company, and found it cleanly and free from unpleasant or noxious odors.

I am, very respectfully,

JAS. W. NEWMAN,
Collector.

Hon. JOS. S. MILLER,
Commissioner Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, TWENTY-EIGHTH DISTRICT, NEW YORK,
Buffalo, September 29, 1887.

SIR: In reply to your letter of the 24th instant (J. T. B., C. A. B.), relative to the intention of Congress to exclude from consumption all oleomargarine made from ingredients deleterous to the public health, I beg leave to report that I have made examination of all official returns made to this office by Jacob Dold, the only manufacturer of oleo in the district, and find that the only substances used in the production of oleomargarine consist of the following ingredients, viz: Neutral and oleo oils, creamery butter, fresh milk, buttermilk, and salt. Cotton-seed oil was used for a month or two in small proportions, but the use of this article has been discontinued, and the only substances now used are the above named.

From personal observations from time to time made by this office, all the product of this factory was made from the sweetest of leaf lard and the best caul fat, which, after being made into the oils, after double refining and straining processes, were taken and churned with the above-named substances, the finished article is produced.

The factory and all things appertaining thereto are as cleanly and sweet as any dairy in the county, and as far as this office has any experience we do not hesitate to pronounce the oleomargarine produced at this establishment a good, pure, and wholesome article, fit to be consumed by any person without the least injurious effect.

Very respectfully,

JAS. A. HANLON,
Collector.

Hon. JOS. S. MILLER,
Commissioner Internal Revenue.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, SECOND DISTRICT, NEW YORK,
September 29, 1887.

SIR: I am in receipt of your letter (J. T. B., C. A. B.), of the 24th instant, in which I am requested to carefully examine all official reports received by me relative to ingredients used in the manufacture of oleomargarine in my district, and to report fully to your office as to whether any of the materials used are, from their nature or from the methods used in their manipulation, unfit for human consumption or deleterious to the public health.

I beg to answer that at present, nor at any time during the current special-tax year, have I had in my district any manufacturers of oleomargarine. There were three duly qualified manufacturers here in 1886, but under the operations of our State law they were obliged to discontinue business. While in operation these manufacturers used the following ingredients, as appears from their returns and the official examinations made by deputy collectors: Oleo, cotton-seed oil, neutral lard, milk, salt, coloring matter (annotto).

The above ingredients separately or in combination are not unwholesome or deleterious to the public health.

As to their manipulations, these factories conducted their business in a cleanly manner, being fully as thorough in this respect as the average butter dairy or creamery, and as the end sought was the production of an article having a high commercial value and the building up of a reputation for excellency in manufacture, they naturally only used pure, fresh, and wholesome materials.

Very respectfully,

JNO. A. SULLIVAN,
Collector.

Hon. JOS. S. MILLER,
Commissioner Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, EIGHTEENTH DISTRICT OHIO,
Cleveland, October 4, 1887.

SIR: Referring to yours of 24th ultimo (J. D. B., C. A. B., G. M. H.), relative to ingredients used in manufacture of oleomargarine that are unfit for human consumption or deleterious to the public health—

I have examined the returns of manufacturers and factory premises in this district. In my judgment there is no unhealthful combination of ingredients used in this district.

I find the factories conducted with due care as to cleanliness and quality of material used, and in so far as I have knowledge I believe the oleomargarine thus far manufactured here to be as healthful, nourishing, and clean as other oleaginous substances, whether naturally or mechanically combined.

Very respectfully,

J. H. FARLEY,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, FIRST DISTRICT ILLINOIS,
Chicago, October 6, 1887.

SIR: Referring to your Department letter of September 4 (G. M. H., J. T. B., C. A. B.) relative to ingredients used in the manufacture of oleomargarine in this district, that are deleterious to the public health, I have the honor to report as follows:

I find upon careful investigation that the materials used in this district in the manufacture of oleomargarine consist of the very best selected fats fresh from the slaughtered animal, and, as a rule, not to exceed a day old, and that the methods employed in the manipulation of these fats are cleanly in the highest degree.

The factories themselves are as clean and sweet as the abundant use of hot and cold water, soap, and scrubbing brushes can possibly keep them.

I can not ascertain that there is anything used in this district in the manufacture of oleomargarine that can possibly be construed as being deleterious to the public health, either in themselves or in the manipulation, and from the reports of deputies

from time to time, I am satisfied that I am correct in saying that there are no articles used in the manufacture of oleomargarine in this district deleterious to the public health.

Very respectfully,

R. STONE,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, SIXTH DISTRICT, INDIANA,
Lawrenceburgh, October 19, 1887.

SIR: Your letter of September 24, 1887 (J. T. B., C. A. B., G. M. H.), in regard to your request for information as to whether oleomargarine manufactured in my district contains ingredients "deleterious to the public health" is before me.

I have, as you are aware, but one oleomargarine factory in my district, located at Hammond. The manufacturers in their monthly report state that they use in the manufacture of oleomargarine the following ingredients: Oleo oil, salad, lard, milk, salt, and coloring. I had my deputy, W. H. Verrill, in charge of the stamp department at Hammond, to make a quiet and thorough examination into this matter, and he reports to me that the manufacturers do not use any other ingredients in the manufacture of oleomargarine than what they report on their form No. 216; that the material used is clean and pure, and in his opinion the oleomargarine as manufactured is as healthful as butter of the best grades. The salad used by them is peanut oil, and the coloring is annotto, and all ingredients are said to be fresh and of good quality. From what I have been able to learn, from observation and otherwise, I am satisfied that there is nothing "deleterious to the public health" in the oleomargarine as manufactured at Hammond. The peanut oil and the annotto, as you are aware, are both vegetable, and are not injurious to health. The latter has been for many years used, and is now used extensively for coloring butter. It will be observed that the Hammond factory uses a comparatively small quantity of tallow, but this, I understand, is only occasionally.

Trusting I have answered your letter in accordance with your request, I am, yours, respectfully,

WM. D. H. HUNTER,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

UNITED STATES INTERNAL REVENUE,
COLLECTOR'S OFFICE, DISTRICT OF COLORADO,
Denver, October 20, 1887.

SIR: In reply to your favor of September 24 (J. T. B., C. A. B., F. F. W.) referring to the manufacture of oleomargarine, I have to report that I have given the matter proper attention and fail to discover that any substance deleterious to the public health is used in the manufacture of oleomargarine in my collection district.

Respectfully,

J. F. BENEDICT,
Collector.

Hon. JOSEPH S. MILLER,
Commissioner of Internal Revenue, Washington, D. C.

The foregoing uniformly favorable testimony of sworn United States officers, whose positions guard them from bias towards either the manufacturing interest on the one hand or the dairy interest on the other hand, and the entire absence of complaint under section 14 of the law, leads this office to conclude that the manufacturers of oleomargarine, upon whose products the internal-revenue stamps and brands appear, are earnestly endeavoring to render their products not deleterious to the public health.

It would, from the scientific facts hereinafter presented by the microscopist of this Bureau, seem to be proper to allow manufacturers of

oleomargarine to mix butter and cream with the oleo oil, because by such mixing they prepare the way for a ready change to an emulsion, and thus render their product more easily digested.

And it would seem to be perfectly legitimate for them to please the sense of smell by the addition of sweet-scented creamery butter, and that of sight by mingling annotto or other harmless coloring matter with the oleomargarine until it presents an agreeable tint to the consumer.

All these additions (and perhaps the addition of vegetable oils) may be approved, provided the product is sold always and everywhere as oleomargarine.

But the case is very different when the oil is mixed with the butter to be sold as butter, when in short the consumer is to be deceived.

The public at large and the dairy interests have just cause to complain that oleomargarine, which is a really valuable product, has been so extensively used in this and other countries as a medium of fraud—the public in having been deceived in an important food product, and the dairy interest by reason of the unfair tactics used by its competitor.

Regarding the oleomargarine law as a sanitary measure, it is evident that it would be improved if the authority to supervise the manufactories were extended so as to include the supervision of all factories in which such materials as oleo oil and neutral are produced. I therefore recommend that the law be so amended as to secure this supervision for this purpose, as well as for internal-revenue purposes simply.

Oleomargarine being a butter substitute, the law regulating its manufacture is

A SUBJECT CONNECTED WITH AGRICULTURE.

This fact was recognized by Congress in discussion and in referring the bill to committees on agriculture. The Commissioner of Agriculture has also treated oleomargarine as a subject to be considered within his Department, and has published much valuable information relative thereto, which has been of great use to this office. The recent reports of the chemist and microscopist of the Department of Agriculture have proved especially serviceable. This office is also greatly indebted to the Commissioner of Agriculture for valuable aid through his scientific assistants, who kindly made examinations of samples of suspected butter at a time when such assistance was greatly needed; also, for the privilege of consulting such of the latest scientific works, published in this and other countries, on the subject of oleomargarine, as are found in his library.

THE EXPORTATION OF OLEOMARGARINE.

The quantity of oleomargarine exported free of tax during the eight months ended June 30, 1887, was, as shown by table on page CXXIX of this report, 667,831 pounds.

The quantity here stated includes, of course, only the oleomargarine which would be taxable if put upon the domestic market, and does not include the oleo oil, which is also very extensively exported, in fact very much more extensively than the taxable article. It appears from the statements of exporters that the limitations in the law as to the size of packages and materials of which they are composed are injurious to the export trade.

As these limitations are fixed for convenience in collecting the revenue, there seems to be no necessity for insisting upon them in the case of exporters' packages. I therefore recommend that section 6 of the act

of August 2, 1886, be amended so as to contain, after the description of packages and before the penal clause therein, a proviso as follows:

Provided, That this limitation and description of packages shall not apply to oleomargarine transported in bond for exportation and actually exported.

In the following table of exportations for 1884, 1885, and 1886, mostly copied from the special report on the "butter substitutes bill" (ordered by the British House of Commons to be printed July 4, 1887), the heading "imitation butter" is understood to refer to the article which is taxable as "oleomargarine" under internal-revenue laws.

STATEMENT OF THE QUANTITY OF OLEOMARGARINE EXPORTED FROM THE UNITED STATES IN EACH OF THE YEARS ENDED JUNE 30, 1884, 1885, and 1886.

[In pounds.]

Countries to which exported.	Imitation butter.	The oil.	Total.
1884.			
Denmark	.....	32,644	32,644
Germany	30,790	96,551	127,341
Holland	.....	33,173,819	33,173,819
Belgium	1,520	2,864,263	2,865,783
England	96,898	1,545,947	1,642,845
Scotland	324,418	.....	324,418
Total	1,537,682	37,785,159	39,322,841
Of which exported from New York	1,503,453	36,400,767	37,904,220
NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]:			
Canada	91,876	.....	91,876
Newfoundland [and Labrador]	909,927	60,566	970,493
1885.			
Denmark	.....	2,211	2,211
Germany	805	8,506	9,311
Holland	10,342	34,012,807	34,023,149
Belgium	.....	2,328,777	2,328,777
England	1,192	702,628	703,820
Scotland	103,096	.....	103 096
Ireland	.....	12,755	12,755
Other European countries	1,450	.....	1,450
Total	761,938	37,120,217	37,882,155
Of which exported from New York	750,765	36,654,356	37,405,121
NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]:			
Canada	4,512	.....	4,512
Newfoundland [and Labrador]	627,053	39,866	666,919
1886.			
Sweden and Norway	.....	27,131	27,131
Denmark	.....	5,854	5,854
Germany	1,692	976,734	978,426
Holland	171,826	25,562,417	25,734,243
Belgium	.....	726,690	726,690
England	27,565	140,953	168,518
Scotland	106,711	231,458	338,169
Other European countries	.....	3,900	3,900
Total	928,053	27,729,885	28,657,938
Of which exported from New York	864,537	27,686,635	28,551,172
NOTE.—The above total includes exports to the West Indies, Mexico, South America, Central America, and the following exports to Canada and Newfoundland [and Labrador]:			
Canada	38,564	.....	38,564
Newfoundland [and Labrador]	554,842	54,045	608,887

ANALYSES OF SUBSTANCES SUSPECTED OF BEING OLEOMARGARINE.

Of the one hundred and thirty-one samples of substances submitted to this office for examination, under the provisions of sections 14 and 15 of the oleomargarine act, all were analyzed by the chemist, many were examined by the microscopist of this office, and some by the chemist and microscopist of the Department of Agriculture. Great care was taken by all these officers in the performance of the duties assigned to them, and the decisions based upon conclusions arrived at by them have been

accepted in all cases so far as is known to this office as final. Of all the samples submitted twenty-one were found to be oleomargarine, and one hundred and ten were found to be butter, or, at least, not oleomargarine as defined by the law. It is true that many of these samples were found to be mixtures of butter fat with chemicals intended for the most part to destroy rancidity, and to make that which was old and stale appear new and fresh; but as the only fat employed was butter fat, this office was compelled to decide that the article was not oleomargarine.

In the following table the samples are numbered in the order in which they were received. The table also shows the locality from which each sample was received and the decision of this office in each case.

No.	Place whence received.	Found to be—	No.	Place whence received.	Found to be—
1	Georgia	Butter.	65	6th district Missouri	Butter.
2	do	Do.	66	do	Do.
3	Little Rock, Ark	Do.	67	do	Do.
4	do	Do.	68	do	Do.
5	do	Do.	69	do	Do.
6	do	Do.	70	Sample destroyed by accident.	
7	Kansas City, Mo	Do.			
8	do	Oleomargarine.	71	6th district Missouri	Do.
9	do	Do.	72	do	Do.
10	do	Butter.	73	do	Oleomargarine.
11	do	Do.	74	do	Butter.
11½	Saint Louis, Mo	Oleomargarine.	75	do	Do.
12	3d district Iowa	Butter.	76	do	Do.
13	do	Do.	77	do	Oleomargarine.
14	do	Do.	78	do	Do.
15	5th district Illinois	Do.	79	do	Do.
16	Atlanta, Ga	Do.	80	do	Butter.
17	Milwaukee, Wis	Do.	81	do	Do.
17½	do	Do.	82	do	Do.
19	do	Do.	83	do	Do.
20	do	Do.	84	do	Oleomargarine.
21	do	Oleomargarine.	85	do	Butter.
22	do	Butter.	86	do	Do.
23	do	Do.	87	do	Do.
24	do	Do.	88	do	Do.
25	do	Do.	89	do	Do.
26	Keokuk, Iowa	Do.	90	do	Oleomargarine.
27	2d district Iowa	Do.	91	do	Butter.
28	Cleveland, Ohio	Do.	92	do	Do.
29	do	Do.	93	do	Do.
30	Kansas City, Mo	Do.	94	do	Do.
31	New York, N. Y	Do.	95	do	Do.
32	do	Do.	96	do	Do.
33	do	Do.	97	do	Do.
34	do	Do.	98	do	Do.
35	do	Do.	99	do	Do.
36	do	Oleomargarine.	100	do	Do.
37	do	Butter.	101	do	Oleomargarine.
38	do	Do.	102	do	Butter.
39	do	Do.	103	do	Do.
40	Macon, Ga	Do.	104	do	Oleomargarine.
41	Pittsburgh, Pa	Do.	105	do	Butter.
42	Saint Louis, Mo	Do.	106	do	Do.
43	12th district Pennsylvania.	Do.	107	do	Do.
			108	do	Do.
44	do	Do.	109	do	Do.
45	do	Do.	110	do	Do.
46	do	Do.	111	do	Do.
47	Columbia, S. C	Do.	112	do	Do.
48	do	Do.	113	do	Do.
49	do	Do.	A	Atlanta, Ga	Do.
49½	22d district Pennsylvania	Do.	B	do	Do.
50	6th district Missouri	Do.	C	Philadelphia, Pa	Oleomargarine.
51	do	Do.	D	do	Do.
52	do	Do.	E	do	Do.
53	do	Do.	F	Saint Louis, Mo	Butter.
54	do	Do.	G	Columbia, S. C	Do.
55	do	Oleomargarine.	H	Canajoharie, N. Y	Do.
56	do	Butter.	I	Baltimore, Md	Oleomargarine.
57	do	Do.	J	Pittsburgh Pa	Do.
58	do	Do.	K	Vermont	Butter.
59	do	Do.	L	do	Do.
60	do	Do.	M	Galveston, Tex	Do.
61	do	Do.	N	Little Rock, Ark	Oleomargarine.
62	do	Do.	O	Troy, N. Y	Butter.
63	do	Do.	A1	Milwaukee, Wis	Do.
64	do	Oleomargarine.	A2	do	Do.

Although the officers appointed under section 14 of the oleomargarine law have examined all the samples submitted during the year, they have not conducted their examinations with the rapidity desirable, where, as is usually the case, the article is under detention awaiting the decision of this office, much delay having been occasioned by inadequate accommodations.

The room in which the samples are analyzed is not quite 8 feet wide in any place, and in one place is only 6 feet wide, is very poorly lighted, and is otherwise objectionable. But this is the only room obtainable in the Treasury Building, and the accounting officers of this Department refuse, in the absence of further legislation, to approve bills for the rental of rooms outside of the Treasury Building.

In view of these facts I recommend that section 14 of the act of August 2, 1886, be amended to read as follows:

That there shall be in the office of the Commissioner of Internal Revenue an analytical chemist and a microscopist, who shall each be appointed by the Secretary of the Treasury, and shall each receive a salary of $2,500 per annum; and shall each be entitled to lease, at a rent not exceeding $500 per annum, such room or rooms, subject to the approval of the Commissioner of Internal Revenue, as may be necessary to the proper and efficient discharge of their duties respectively, the rent of such rooms to be paid monthly by warrant of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated; and the Commissioner of Internal Revenue may, whenever in his judgment the necessities of the service so require, employ chemists and microscopists to be paid such compensation as he may deem proper, not exceeding in the aggregate any appropriation made for that purpose. And such Commissioner is authorized to decide what substances, extracts, mixtures, or compounds which may be submitted for his inspection in contested cases are to be taxed under this act; and his decision in matters of taxation under this act shall be final. The Commissioner may also decide whether any substance made in imitation or semblance of butter, and intended for human consumption, contains ingredients deleterious to the public health; but in case of doubt or contest his decisions in this class of cases may be appealed from to a board hereby constituted for the purpose, and composed of the Surgeon-General of the Army, the Surgeon-General of the Navy, and the Commissioner of Agriculture; and the decisions of this board shall be final in the premises.

The reports of the analytical chemist and microscopist are subjoined. Their suggestions are submitted with the recommendation that they receive favorable consideration of the Appropriation Committees of Congress.

BUTTER AND OLEOMARGARINE FROM A SCIENTIFIC STANDPOINT.

Chemist's Report.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 10, 1887.

SIR: I have the honor to submit herewith my first report as analytical chemist of the Internal Revenue Bureau, under the oleomargarine act.

From the date of said act going into effect to the present there have been submitted to me for analysis one hundred and thirty-three samples of supposed adulterated butter from various States, viz:

Missouri	75	Georgia	5
New York	12	South Carolina	4
Pennsylvania	11	Illinois	2
Wisconsin	10	Vermont	2
Arkansas	5	Ohio	1
Iowa	5	Texas	1

Twenty-two of which samples proved to be adulterations with foreign fats ranging from 15 to 88 per cent.

The analytical methods used for the detection of foreign fats are those of Hehner and Angel for the estimation of insoluble fatty acids, and the Reichert process for the estimation of the soluble and volatile acids. Both of these methods are recognized as most reliable, and are officially indorsed by chemists both in Europe and the United

States. It is unnecessary to give the details of the *modus operandi* of the different processes, as they are well known, and are of interest only to chemists.

As will be noticed, the largest proportion of the samples sent in prove to be pure butter, though in most cases in a very rancid condition, which was undoubtedly taken as an indication of adulteration, while the reverse is the case, as oleomargarine, butterine, and other artificial butters are less liable to rancidity, owing to the very small percentage of the soluble and volatile acids that are characteristic of butter, contained in them.

As the instruments now used by the agents of the Department for the preliminary tests have proved wholly unreliable, I would respectfully suggest the adoption of Dr. Koenig's specific-gravity test, a process which has been officially adopted by the board of health of Berlin, and used by them as a preliminary test for the past eight years, and indorsed by leading chemists of that country.

The manipulation is easily learned, and the results, though not to be depended upon solely, will give in most cases a valuable indication of the substance under examination.

The instrument consists of a tin or copper cylinder for water, with one opening for the reception of a test tube about 8 inches long by 1¼ inch diameter, an alcohol lamp, thermometer, a small glass beaker for the melting of the fat, and Dr. Koenig's butter areometer, having a marked scale from .845 to .870. The fat having been heated on the cylinder until it has become clear, is carefully poured off from the precipitated caseine, salt and water, into a filter; after filtration put into the tube and heated in the cylinder to a temperature of 100° C.; the areometer is then introduced and the reading taken. Pure butter will show from .866 to .868, while the range of artificial butters and other animal fats will show from .859 to .864. While it is true that the density of cotton-seed oil, which is used to a limited extent by some manufacturers of oleomargarine, butterine, etc., is greater than that of butter, from experiments made with oleomargarine known to contain cotton-seed oil, in my opinion it is doubtful whether a sufficient quantity of the oil can be advantageously used to raise the specific gravity to that of butter.

Most respectfully,

LOUIS C. STARKEL,
Analytical Chemist, Revenue Bureau.

Hon. JOSEPH S. MILLER,
Commissioner Internal Revenue.

Microscopist's Report.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 14, 1887.

Hon. JOSEPH S. MILLER,
Commissioner Internal Revenue:

The form and character of the fats employed as articles of food vary from the raw and solid fats of the whale and seal, eaten by the inhabitants of exceedingly cold climates, to the raw and liquid fats, mostly of vegetable origin, consumed in tropical climates. In temperate climates the form, whether solid or liquid, of animal or vegetable origin, is a matter of education.

The fats present to the animal economy one of the most important functions of food, that of supplying heat and energy.

"Ten grains of butter, when burnt in the body, produce heat sufficient to raise 18.68 pounds of water 1° F., which is equal to raising 14,421 pounds 1 foot high."*

The potential energy of fats is greater than that of nearly all other articles of food. According to Dr. Rubner, as quoted by Professor Atwater,† one gram of fat yields 9.3 calories or 14.2 foot-tons; that is to say, "when a gram (one twenty-eighth of an ounce) of fat, be it the fat of the food or body-fat, is consumed in the body, it will, if its potential energy be all transformed into heat, yield enough to warm a kilogram of water nine and three-tenth degrees of the centigrade thermometer, or, if it be transformed into mechanical energy such as the steam-engine or the muscles use to do their work, it will furnish as much as would raise one ton fourteen and two-tenths feet, or fourteen and two-tenths tons one foot."

A gram of protein, myosin (lean) of meat, white of egg, casein (curd) of milk, gluten of wheat, etc., or of carbohydrates, starch and sugar, yields 4.1 calories, or 6.3 foot-tons; less than half as much energy as an equal quantity of fat. Of course only a small portion of the whole energy is made available for external muscular work, the rest is transformed into heat. Professor von Gohren,‡ as the result of elaborate computation, reckons that a horse may transform 32 per cent.; an ox may transform 43 per cent.; a man may transform 53 per cent. of the whole potential energy of his food into energy for mechanical work.

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*Foods, E. Smith, N. Y., 1874, p. 136. † Century, vol. 34, p. 401. ‡ *Loc. cit.*, p. 403.

The digestibility of the fats, as of other food materials, has been a subject of investigation, more especially within the last ten years, and though the number of reliable experiments is very small, about sixty altogether, the figures given in the following table show approximately the proportion of nutrients digested by healthy persons.*

TABLE SHOWING THE PROPORTIONS OF NUTRIENTS DIGESTED AND NOT DIGESTED FROM FOOD-MATERIALS BY HEALTHY MEN. ATWATER.

	Protein.		Fats.		Carbohydrates.		Mineral matters.	Water.
	Total.	Undigestible.	Total.	Undigestible.	Total.	Undigestible.		
Beef:	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*	*Per cent.*
Round	23.0	0.0	9.0	0.9	0.0	0.0	1.3	66.7
Sirloin	20.0	0.0	19.0	1.9	0.0	0.0	1.0	60.0
Pork, very fat	3.0	0.0	80.5	6.0	.....	.....	6.5	10.0
Haddock	17.1	0.0	0.3	.....	0.0	0.0	1.2	81.4
Mackerel	18.8	0.0	8.2	0.8	0.0	0.0	1.4	71.6
Hen's eggs	13.4	0.0	11.8	2.4	0.7	0.0	1.0	73.1
Cow's milk	3.4	0.0	3.7	0.1	4.8	0.0	0.7	87.4
Cheese, whole milk	27.1	0.0	35.5	0.9	2.3	0.0	3.9	31.2
Butter	1.0	.....	87.5	1.7	0.5	.....	2.0	9.0
Oleomargarine	0.4	.....	87.2	3.3	0.0	.....	2.1	10.3
Sugar	0.3	.....	.....	.....	96.7	0.0	0.8	2.2
Wheat flour:								
Very fine	8.9	1.3	1.0	.....	75.2	0.8	0.3	14.6
Medium	11.6	2.1	0.8	.....	72.2	1.8	0.4	15.0
Coarse, whole wheat	10.9	2.7	1.8	.....	71.7	5.3	1.2	14.4
Wheat bread, average	8.9	1.2	1.9	.....	55.5	0.6	1.0	32.7
Black bread	6.1	1.6	.....	.....	48.6	5.3	1.5	43.8
Pease	22.9	3.2	1.8	.....	57.8	2.1	2.5	15.0
Corn-meal	9.1	1.2	3.8	.....	71.0	2.3	1.6	14.5
Rice	7.4	1.2	0.4	.....	79.4	0.7	0.4	12.4
Potatoes	2.0	0.5	0.2	.....	21.3	1.6	1.0	75.5
Turnips	1.0	0.3	0.2	.....	6.9	1.3	0.7	91.2

Experiments in the digestibility of different cattle-foods have long been a subject of investigation by the different agricultural experiment stations in Europe, and the data obtained have been made use of in various ways, *e. g.*, in quickly fattening cattle for the market.

The general method pursued consists in analyzing and weighing both the food consumed and the excreta, the latter representing the undigested materials and the difference the amount digested. No trouble is found in feeding an ox or a horse on a diet of hay and water for a long period. But when a human being is taken for experiment, no matter how simple or palatable the food material may be, it very soon becomes repugnant to him, the digestive functions are disturbed, and the accuracy of the experiment impaired. This is especially true where a diet of fat is tried.

Instead of the living subject, resort has been made to artificial digestion, when the food material has been placed in a suitable vessel with a solution containing pepsin, and subjected, with occasional agitation, to the action of heat, at body-temperature, for twenty-four hours, portions being taken out at different intervals and subjected to microscopical and chemical examination.

From experiments made by Herr Jensen† in the laboratory of the University of Tübingen, it appears that raw meat is much sooner digested than cooked meat. The raw beef was digested in two hours; the boiled, "half done," was digested in two and a half hours; the boiled, "well done," was digested in three hours; the roasted, 'half done," was digested in three hours; the roasted, "well done," was digested in, four hours.

Cooking, so far as animal food is concerned, has the effect of making it more "tasty," and with certain vegetables, especially those composed principally of starch, as grain and potatoes, it is required to fit them for use.

In regard to the relative digestibility of butter and oleomargarine, the only actual comparative tests on record are a series made for three days on a man and a boy, by Prof. A. Mayer, in Holland.‡ In these from 97.7 to 98.4 per cent. of the fat of the butter and from 96.1 to 96.3 per cent. of the fat of the oleomargarine were digested. The average difference was 1.6 per cent. in favor of the butter. This proportion is so inconsiderable that in healthy persons it is of little or no importance. The slight

Loc. cit., p. 736. †*Loc. cit.*, p. 739. ‡ Landwirthsch. Versuchsstationen, 29, p. 215.

difference in the chemical nature of the two fats would naturally lead to the same conclusion, as there is always a larger proportion of soluble glycerides in butter than in oleomargarine.

Dr. R. D. Clark made a series of artificial digestion experiments for the New York State Dairy Commission,* comparing oleomargarine with butter and other fats, including beef and mutton suet, and lard, cotton-seed, sesamé, and cod-liver oils. It was found from these tests that cod-liver oil exhibited the most perfect state of emulsion, after which came genuine butter, then "oleo" and lard oil, there being frequently no appreciative difference between them; the other animal fats and vegetable oils followed.

For healthy persons the difference between the genuine and artificial butter in digestibility was found to be nearly inappreciable. Cod-liver oil, which is the most readily digested of all the fats, can not always be tolerated by invalids.

The difference between the digestibility of a piece of cold roast meat and oleomargarine would seem to be in favor of the latter, as the greater part of the more solid fats have been taken out of the latter in the process of manufacture, so that it more readily melts in the mouth and stomach and from its fine state of division is readily emulsified.

Butter was unknown to the ancient Greeks, at least no reference is made to it by Homer or Aristotle, and even to this day is a great rarity in Mexico and South America and in certain portions of China. Herodotus and Hippocrates described, B. C. fifth century, the butter which the Scythians obtained from mare's milk by violent agitation, and Dioscorides states that the best butter is made from sheep's and goat's milk. It was not in common use in England until after the fourteenth century; it is less frequently eaten by barbarous than by civilized nations.

It is made from milk, chiefly from that of the cow; that from the bison is employed in Egypt and India, and that from the goat in other countries.

Milk is a natural emulsion in which the globules of fat exist in a very minute state of division; their usual size is $\frac{1}{5000}$ of an inch, but varies with the nature of the food used, and they are scattered through the whole substance as long as the fluid is in motion, but when it is allowed to rest these globules coalesce and form cream.

The flavor of the butter differs according to the animal from which the milk is derived and varies with the nature of the food, turnips and leeks imparting a peculiar strong taste. The color varies likewise with the animal and its food, from nearly white to very yellow; to give butter a uniform tint the additions of annatto or other coloring matter is very often resorted to.

The average annual yield of milk and the number of pounds of milk required to make one pound of butter, from various breeds of dairy cattle, has been compiled from the Consular Reports on Cattle and Dairy Farming, lately issued by the State Department, and will be found in the following table:

AVERAGE ANNUAL YIELD OF MILK AND NUMBER OF POUNDS REQUIRED TO MAKE BUTTER.

[Compiled from Consular Reports.]

Name of breed.	Average annual pounds of milk.	Milk to one pound of butter.	Milk to one pound of cheese.
England:	*Pounds.*	*Pounds.*	*Pounds.*
Shorthorn	11,500	40	.....
Hereford	9,500	30	.....
Red Polled	11,250	35	.....
Angus or Aberdeen	9,000	27	.....
Welsh	4,000	13	.....
Jersey	7,000	20	.....
Ayrshire	9,000	35	16
Scotland:			
Improved Polled Angus	4,000	24	10
Shorthorn	4,200	26	10½
Ayrshire	6,000	25½	10¼
West Highland	2,500	24	10
Polled Galloway	2,500	24	10
Ireland:			
Shorthorn	9,450	38	.....
France:			
Flamande	6,750	27½	.....
Normandy	7,500	32½	.....
Bretonne	4,500	17½	.....
De Salers	4,000	20	.....
Switzerland:			
Bernese spotted	7,162 to 7,665	26 to 30	9½ to 10
Brown Schwytzer	7,000 to 7,454	29½	10¼

* Second Annual Report New York State Dairy Commissioner.

AVERAGE ANNUAL YIELD OF MILK AND NUMBER OF POUNDS REQUIRED TO MAKE BUTTER—Continued.

Name of breed.	Average annual pounds of milk.	Milk to one pound of butter.	Milk to one pound of cheese.
Italy:	*Pounds.*	*Pounds.*	*Pounds.*
Piemontese	5,000	15	8½
Mixed breeds	5,000	15	8½
Mountain breed	8,000	12	7½
Chianina	4,500	22½	.....
Tyrolese	3,000	27 7/16	13 5/16
Bellunese	2,850	27 7/16	13 5/16
Schwytz	3,600	25	11 1/16
Germany:			
Oldenburg	6,100	35	.....
Jeverland	6,800	38 to 39	16
Geestland	5,000	38	.....
Ost-Friesland	6,400 to 8,400	35 to 38	16
Shorthorn	5,000 to 6,000	33	.....
Silesian Plains	5,000	14	7
Silesian Mountains	3,600	12	6
Thuringian	4,800	22	5
Wurtemberg	4,000 to 5,000	50 to 60	22
Messkircher	4,750 to 5,000	33	25 to 28
Baar	5,000	33 to 35	10
Pinzgauer	5,500	26¼ to 30¾	.....
Miesbacher	5,060	26¼ to 28½	.....
Simmenthaler	5,500	26¼ to 28½	.....
Ansbacher	5,500	26¼ to 28½	.....
Kelheimer	3,300	24 to 28½	.....
Allgaüer	6,600	24 to 28½	.....
Glan Donnersberger	4,408	26¼ to 30¾	.....
Scheinfelder	4,400	26¼ to 28½	.....
Ellinger	5,500	26¼ to 30¾	.....
Voigtländer	3,300	26¼ to 28½	.....
Murnau-Werdenfelser	4,950	26¼ to 28½	.....
Bayreuther Schecken	4,400	26¼ to 28½	.....
Harz	2,640 to 3,520	24 to 26	.....
Birkenfelder	9,708	35	17½
Westerwälder	7,600 to 8,250	35	17½
Eifel	7,700 to 8,250	35 to 37	17½
Denmark:			
Red	6,500	28	.....
Jutland	5,800	26	.....
Holland:			
Groningen	6,600 to 9,900	20 to 25	.....
Friesland	9,900 to 11,000	20 to 25	.....
Drenthe	4,400	42	.....
North Holland	11,440	24	16
South Holland	9,900	24	16
Russia:			
Yaroslaff	3,080	25 to 27	8 to 11
Vologda and Kostroma	2,640	22 to 26	8 to 11
Tver, Novgorod	1,760 to 4,840	24 to 27	8 to 11
Cholmogory	3,960 to 5,280	27 to 32	8 to 11
Hungary:			
White Podolian	1,800	13½	8½
Red spotted	4,050 to 5,170	19 to 22	10½
Brachyceros	4,400 to 5,500	22 to 25	11
Pinzgauer	3,800 to 4,950	21 to 24	12½
Marienhofer	3,340 to 4,040	25½	17
Canada:			
Shorthorn	4,050	25	.....
Ayrshire	5,925	24⅔	9⅔
Ayrshire, Ontario East	6,000	23	10
Aberdeen Poll, Ontario East	6,000	24	10
Devon, Ontario East	5,500	22	10
Durham, Ontario East	5,500	22	10
Galloway, Ontario East	6,000	24	10½
Hereford, Ontario East	6,000	24	11
Holstein, Ontario East	6,500	26	12
Jersey, Ontario East	6,500	20	10
Canadian, Ontario Southwest	4,800	25	11⅓
Shorthorn, Ontario Southwest	2,550	22½	12
Hereford, Ontario Southwest	2,340	24	11½
Aberdeen, grade, Ontario Southwest	2,380	25	11⅓
Hereford, grade, Ontario Southwest	3,570	24	7
Shorthorn, grade, Ontario Southwest	3,960	24	11
Devon, Ontario Southwest	2,800	23	16¼
Galloway, Ontario Southwest	2,470	25½	9⅓
Ayrshire, Ontario Southwest	5,250	24	11⅛

The manufacture of butter has for its object the further coalescing of the fat globules contained in the milk, and depends on mechanical means for its accomplishment. Butter made from whole milk, or scalded cream, contains more casein, curd, than if made from cream in the ordinary way. This is important as not only affecting its taste, but also its keeping properties; for casein, being a nitrogenous body, is liable to undergo fermentation, in which case the butter becomes decayed or rancid. When special pains are taken to "work the butter" thoroughly, thus more effectually getting rid of the water and buttermilk, it keeps for a much longer period in a "sweet" condition. The use of from 1 to 10 per cent. of salt, and also saltpeter, as a preservative is quite common.

Ghee, which is so extensively used by the natives of India, is prepared from bison's milk. The milk is boiled, cooled, a little sour milk added, churned, hot water added, and in about an hour butter is produced. The butter is allowed to become rancid, when it is clarified by being boiled with Dhye, or sour milk, and salt or betel-leaf, and is then kept in closed pots for use. It has a peculiar flavor, which is distasteful to Europeans.

In some parts of Europe the butter is boiled at a gentle heat for a couple of hours, with constant stirring, allowed to cool and settle, and the melted mass is decanted while still liquid into crocks, care being taken not to allow the casein, or cheesy mass, to intermix. The butter so prepared will keep for a long time without becoming rancid.

Butter is the best known of all non-nitrogenous animal foods (fats), but is consumed in very different quantities, varying from the large cupful, as drank before breakfast by the Bedouins near the Red Sea and Persian Gulf, to the thin layer, as eaten at most meals on the slice of bread by the inhabitants of this country.

Butter is defined by the Oleomargarine Law as the food product "which is made exclusively from milk or cream, or both, with or without common salt, and with or without additional coloring matter."

Butter is composed principally of butter fat, with a small and variable quantity of water, casein, or curd, and some salt, which has been added to preserve it and bring out its flavor.

The following table shows the extremes in composition of numerous samples of butter, as found by various analysts, in regard to their proximate analyses:

EXTREMES IN COMPOSITION OF NUMEROUS SAMPLES OF BUTTERS.

Analysts.	Number of analyses.	Water.			Fat.			Curd.			Salts.		
		Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.
König*	123	35.12	5.50	14.49	85.25	76.37	83.27	4.77	0.25	1.29	5.65	0.08	0.95
Bell†	117	20.75	4.15	14.20	93.12	72.93	.....	5.32	0.11	1.20	15.08	0.50	.....
U. S. Department Agriculture‡	52	17.44	4.44	10.49	.....	.....	.....	1.23	0.26	0.60	7.10	1.08	3.27
Hassal†	48	28.60	4.18	.....	96.93	67.72	.....	.....	.....	.....	8.24	0.30	.....
Hehner and Angell†	30	16.00	6.40	10.57	90.20	76.40	85.15	5.10	1.10	2.18	8.50	0.40	2.09
Ellis§	12	10.50	4.90	.....	89.70	80.80	.....	4.90	1.10	.....	6.20	0.10	.....
Larue§	12	16.50	8.00	.....	86.90	79.14	.....	5.50	1.50	.....	3.60	0.40	.....
Schacht	8	9.00	1.25	.....	98.00	87.00	.....	0.50	.....	.....	6.00	0.57	.....

* European markets. † Great Britain. ‡ American. § Toronto.

What is commonly or commercially known as a simple "fat" is chemically almost invariably a mixture of several different fats, called glycerides, and the name by which they are designated terminates in "in," *e. g.*, butyrin, stearin, etc. These glycerides are the normal propenyl ethers of the fatty acids, or, in other words, compounds of the triad alcohol, glycerine, with the fatty acids.

Glycerine has the property of uniting with one, two, or three molecules of fatty acid, affording mono-, di-, or tri-glycerides, designated according to the acid. In almost all the natural fats these glycerides occur as trivalent, and in speaking of them the prefix "tri" is generally omitted, being understood. The most commonly occurring glycerides are:

Tri-stearin, $C_3H_5(C_{18}H_{35}O_2)_3$, which occurs in almost every animal and vegetable fat. It may be obtained in a considerable degree of purity in plates of a pearly luster by repeated crystallizations from ether. It is inodorous, tasteless, neutral, and volatilizing without decomposition under reduced pressure. It is solid at all ordinary temperatures; its melting point is from 52 degrees to 69.7 degrees C.

Tri-palmitin, C_3H_5 $(C_{16}H_{31}O_2)_3$, which occurs in animal and vegetable fats, and especially in palm oil, whence its name, and may be obtained by repeated crystallizations from hot ether, in white pearly laminæ. The crystals melt at from 46 degrees to 62 degrees C.

Tri-butyrin, C_3H_5 $(C_4H_7O_2)_3$, which is found chiefly in butter. At ordinary temperature it is liquid, and has a distinct and peculiar taste and smell.

Tri-olein, C_3H_5 $(C_{18}H_{33}O_2)_3$, which occurs in almost every animal and vegetable fat. It is liquid at all ordinary temperatures, neutral, odorless, and tasteless.

Wein* found in butter fat more or less of the glycerides of palmitic, oleic, stearic, myristic, arachidic, normal caprylic, capric, normal caproic and butyric acids. Glycerides of acetic and formic acids were also found, but not those of propionic, valeric, oenanthylic, or pelargonic acids. The greater part consists of the glycerides of oleic and palmitic acids, that of stearic acid being usually present in smaller quantity. The characteristic constituent of butter fat is butyrin, which ranges from 5 to 8 per cent.

Olive and cotton-seed oils are composed chiefly of tri-olein and tri-palmitin.

Mutton suet consists chiefly of tri-stearin, with small quantities of tri-olein and tri-palmitin.

Human fat contains tri-palmitin with some tri-olein and tri-stearin.

Beef suet contains the same glycerides and the same quantity of tri-olein as mutton suet, but the percentage of tri-palmitin and tri-stearin is about a mean between the latter fat and human fat (Heintz).

Lard has more tri-olein than either beef or mutton suet, and less of the other two glycerides, tri-palmitin and tri-stearin.

The differences in these natural fats are due to the different proportion in which these glycerides are mixed and to such other physical differences as the various sources of the substance under examination would produce. When subjected to chemical and physical examination a discrimination can be made between fats and oils of different origins.

According to Blyth† the general composition of butter fat and butterine (oleomargarine) fat appears to be as follows:

	Butter fat.	Butterine fat.
Palmitin	50.00	22.3
Stearin		46.9
Olein	42.21	30.4
Butyrin	7.69	.4
Caproin and capyrlin	.10	
	100.00	100.0

The following analyses, made by Drs. Brown and Mott, show the characteristic difference in the composition of genuine butter and oleomargarine to consist in the greater proportion of soluble fats contained in the former:

	Genuine butter.	Oleomargarine.
Water	11.968	11.203
Butter solids	88.032	88.797
	100.000	100.000
Insoluble fats:		
Olein, palmitin	23.824	24.893
Stearin, arachin, myristin	51.422	56.298
Soluble fats:		
Butyrin, caprin, caproin, caprylin	7.432	1.823
Casein	.192	.621
Salt	5.162	5.162
	88.032	88.797

The extent of the consumption of any new food will depend upon its pleasing appearance, its palatability, its capacity to appease hunger, its wholesomeness, and its relative cheapness. If the new food is a manufactured product its cheapness will de-

* Sitzungsber. d. Phys. Med. Soc. Erlangen XI, p. 1664. † Foods, pp. 285, 287.

pend upon the possibility of its production on a large scale from relatively cheap materials. When, as in the case of oleomargarine, the food is produced from what is ordinarily waste products, it is obvious that the conditions for the production of a cheap food are present.

When, however, such an article resembles so closely some other food product as to deceive the great majority of people, and is sold for such, and not under its own name or on its own merits, it is a serious fraud on the public, and demands strict regulations for its manufacture and sale.

The discovery of Mége Mouries, in 1867, of a process for the manufacture on a large and cheap scale, from hithero waste products of the large slaughter houses, of an artificial butter, is one of the most important advances in industrial chemistry of this century.

His object was to obtain a fat "which melted at almost the exact temperature of butter, possessed a sweet and agreeable taste, and which, for most purposes, could replace ordinary butter, not, of course, the finest kind, but which was superior to it in possessing the advantageous peculiarity of keeping for a long time without becoming rancid."

He was employed on the Imperial farm at Vincennes and his experiments were undertaken at the instance of the French Government.

In 1870 a factory for the manufacture of this new butter substitute was in operation near Paris, at Poissy, and the product was called "margarine." The war then intervened and suspended the operations of this factory, but at the cessation of hostilities they were resumed.

In April, 1872, the Council of Health of the Department of the Seine, on the favorable report of M. Felix Boudet, admitted the new product to the trade under the proviso that it was not to be sold as butter.

The process was patented in England in 1869, and in this country in 1873, and was described in many of the trade and scientific journals of that time.

The process of Mége may be briefly described as follows: The fat from the loins and kidneys of freshly slaughtered beeves is thoroughly washed in cold water, 16° to 18° C. (61° to 65° F.) for two or three hours, then hashed fine and melted in steam-jacketed vats, in which the temperature is carefully regulated, with the addition of a little pepsin or a portion of the finely divided stomachs of calves or pigs, together with a little caustic alkali, or alkaline carbonate at a temperature of about 45° C. (113° F.). The charge usually is, hashed raw fat 1,000 parts, water 300 parts, sodium, or potassium carbonate, 1 part, and stomachs 2 parts. The mass is stirred and kept at a temperature of 45° C. for two to three hours, allowed to settle; the melted fat is drawn off through hair sieves from the top and run into the settling tanks. In these tanks the fat is kept melted at 45° C. until it becomes clear, the addition of salt, about 2 per cent., hastening the operation. The mass is then cooled at a temperature of 23° to 25° C. (73° to 77° F.), whereby a large proportion of the stearin and palmitin separates in the solid state, leaving the olein, much of the palmitin, and some stearin in a pasty state. The mass is placed in bags and subjected to hydraulic pressure. The temperature of the pressing room is maintained at 25° C. The oily product expressed constitutes the "oleo oil" or "oleo", which is the principal ingredient of oleomargarine. The hard fat remaining in the press is turned over to the candle and soap makers. The average yield is stated to be, hard fat, stearin, palmitin, 40 to 50 per cent.; "oleo oil," 50 to 60 per cent.

This "oleo oil" is nearly colorless, tasteless, and at ordinary temperature is a soft, granular fat, rather than an oil.

To make it into the artificial butter it is necessary to impart to it the color and aroma it still lacks. For the former, annotto or turmeric is used, and for the latter, fresh milk, cream, or genuine butter. To effect an intimate mixture of the flavoring and coloring matter with the "oleo" it is necessary to emulsify the fat. Mége discovered that the udder of the cow contains a substance, extractable by water, which will emulsify the fat. The operation is carried on in churns; the usual charge is, liquid "oleo" 200 pounds, fresh milk 40 to 50 pounds, aqueous extract of the udder 40 to 50 pounds, and coloring matter in suitable quantity. The churning is kept up for two hours at as nearly 17° C. (63° F.) as possible. The product is treated essentially in the same way as ordinary butter; washed, drained, salted, and packed.

The yield is stated to be as follows: One ox affords 166 pounds of crude fat; 56 pounds caul fat, giving 36 pounds of artificial butter, besides 6 pounds of scrap.

Mége's original process has been modified from time to time; the use of pepsin or of calves' or pigs' stomachs has gradually been abandoned.

Though numerous patents have been taken out in this country for the manufacture of artificial butter, and materials unknown to science specified as ingredients to be used, the process employed is comparatively simple and not patented.

The process used in this country consists in preparing from the suet and other fats of the beef and hog a fat deprived of the larger part of its more solid constituents,

viz, stearin and palmitin, whereby a product is obtained that resembles butter fat in certain properties.

The aim of the manufacturer is to so combine the "oleo oil," neutral lard and cotton-seed oil with a certain small portion of creamery butter or cream as to produce an artificial butter, having the appearance and taste of the natural product as closely as possible. There are several grades manufactured, containing a greater or lesser amount of genuine butter, which determines the price.

Sir F. A. Abel, C. B., F. R. S., in his testimony before the English Committee,* stated that the process employed in one of the most extensive works in Holland was briefly as follows:

"A quantity of milk is churned for a short time, together with a sweet oil, such as that known as ground nut oil or sesame oil, a quantity of oleomargarine equal to about half the weight of the other ingredients is then added to this churned mixture, and the churning is then continued, at about 80° or 90° F., for about a quarter of an hour. In most cases, in order to give the true butter flavour to the butterine to a greater extent than can be obtained by the use of the milk alone, a proportion of a very strong-flavoured butter, either Danish or Dutch, is added toward the close of the churning. When the mixture has been sufficiently churned, it is allowed to flow out of the churn in a stream, which meets a stream of ice-cold water. The sudden refrigeration of the mixture which I have described has the effect of preventing any crystalline formation, or the formation of crystalline particles, and produces a granular structure quite similar to the structure of ordinary butter. I should state that a small quantity of what is known as butter-colouring matter, or anatto (which is the colouring matter used generally in the colouring of genuine butter of different descriptions), is added before the churning is completed. The butter-like substance which is obtained by the refrigerating action to which I have alluded, is passed between rolls, with the addition of a sufficient quantity of salt to render it thoroughly palatable, and to preserve it; and the butterine is submitted to the usual finishing operation for sale in the market."

"Oleomargarine is the product of a treatment of what is commonly called sweet beef fat; that is to say the fat from beef is carefully looked over in order to see that no tainted portions remain; it is then submitted to a crushing process in order that the membrane may afterwards more readily separate from the fat; it is submitted to melting, and allowed to subside for some time, so as to separate the pure fat from the membrane; the pure fat is then drawn off, and when perfectly clear is allowed to cool, until the mixture is rather more than semi-solid; and in that condition it is placed between cloths in a condition somewhat similar to marrow, and submitted to very powerful pressure; the hard portion of the fat remains behind as stearine, and the portion that is liquid at that temperature passes away, together with a small proportion of the harder constituents of the fat; and that constitutes the oleomargarine. In butterine there is no fat introduced except in the form of oleomargarine."

The wholesomeness of artificial butter has been affirmed by eminent chemists and physiologists, both in Europe and in this country, who have devoted attention to this subject, when it is prepared from carefully selected and sweet fat of healthy animals, and the process conducted in a proper and cleanly manner. (See in this connection the statements of Dr. C. F. Chandler of the School of Mines, Columbia College, New York; Prof. Henry Morton, Stevens Institute, Hoboken, N. J.; Prof. G. F. Barker, University of Pennsylvania, Philadelphia; Prof. G. C. Caldwell, Cornell University, Ithaca, N. Y.; Prof. S. W. Johnson, Sheffield Scientific School, Yale College, New Haven, Conn.; Dr. J. W. S. Arnold, University Physiological Laboratory, New York, submitted to the Senate Committee on Agriculture and Forestry, and by Sir F. A. Abel, Mr. Herbert P. Thomas, Mr. A. H. Allen, president of the Society of Public Analysts; Mr. Otto Hehner, secretary of the Society of Public Analysts; Dr. James Bell, principal analyzer to the Commissioners of Inland Revenue, and others before the English Committee.)

Mr. Herbert P. Thomas, principal clerk of the Local Government Board in charge of the Public Health Department, stated in his testimony before the Select Committee† that they had no evidence that butterine was injurious to health. "It is a very curious thing that our inspectors have connected epidemics with a very large number of substances; for instance, epidemics have been supposed to be connected with milk, with cream, with hams, and with cheese, but not with butter or butterine."

The most scrupulous cleanliness should be observed in the manufacture of oleomargarine. Even a small amount of fat if allowed to adhere to the apparatus and utensils used is liable to decompose in such a way as to spoil the succeeding batch of materials worked up. Fats can undoubtedly be deodorized by means of chemicals, but it is very questionable whether they could be used as butter substitutes, owing to

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* Special Report from the Select Committee on the Butter Substitutes Bill, ordered by the House of Commons to be printed, 4th July, 1887.

† *Loc. cit.*, p. 9.

the increased expense involved to make them perfectly tasteless, as it is very hard to get rid of the tainted taste.

That there is a remote possibility, especially when the cattle and hogs are not inspected by a competent veterinarian before slaughtering, of the fats used containing parasitic organisms may be granted, but the remedy is self-evident. The chance of disease being conveyed in this way is very small, but not yet proved to be non-existent.

The following tables give the average composition of 52 samples of genuine butters, American, of some oleomargarines, and analyses of suet fat, oleo oil, leaf lard, and "neutral":

TABLE I.—ANALYSES OF GENUINE BUTTER—AMERICAN.*

	Water.	Casein.	Salt.	Specific gravity at 40° C.	Soluble acids.	Insoluble acids.	Saponification equivalent.	Vol. $\frac{N}{10}$ NaOH for 2.5 gms.
	Per cent.	*Per cent.*	*Per cent.*		*Per cent.*	*Per cent.*		C. C.
Average 52 samples	10.49	.599	3.27	.91128	4.77	87.79	247.6	13.50
Highest	17.44	1.230	7.10	.91250	6.79	89.55	268.5	15.60
Lowest	4.44	.263	1.08	.90995	3.00	86.43	236.5	12.30
Fresh butter.								
Average 26 samples	11.42	.622	2.48	.91105	4.81	87.99	248.6	13.90
Highest	17.44	.938	6.15	.91235	6.79	89.26	268.5	15.30
Lowest	8.14	.263	1.08	.91030	3.00	86.43	239.8	12.90
Tub butter.								
Average 26 samples	9.57	.602	4.08	.91151	4.73	87.78	246.7	13.49
Highest	13.67	1.230	7.10	.91250	5.94	89.55	254.2	15.60
Lowest	4.44	.263	1.81	.90995	3.47	86.60	236.5	12.30
Individual cows.								
Jersey cow, Value 2nd.	9.98	.660	1.64	.91102	6.79	86.72	239.8	.....
Do	12.54	.622	1.64	.91089	4.52	88.02	247.1	.....
Jersey cow, Washington, D. C	11.89	.263	2.61	.91073	4.69	87.71	244.9	14.10
Celebrated dairies.								
Hampton, Baltimore, Md	14.06	.507	2.78	.91149	4.97	88.46	247.3	.....
Darlington, Darling, Pa	11.07	.455	1.42	.91149	4.21	89.26	252.8	.....
Do	11.46	.831	1.48	.91165	5.49	87.50	250.1	13.10

TABLE II.—ANALYSES OF BUTTER SUBSTITUTES.*

Suspected butter:								
Average 13 samples	10.55	.624	2.96	.90948	3.94	88.66	253.1	12.30
Highest	12.92	.963	5.50	.90987	4.84	89.89	260.1	13.10
Lowest	7.45	.297	1.50	.90862	3.02	87.60	249.4	11.60
Oleomargarine	9.32	.087	4.03	.90360	0.00	94.80	283.9	.....
Do	5.07	.172	3.31	.90488	0.20	93.42	282.5	.....
Do	10.28	.305	2.81	.90510	0.56	93.65	280.7	.....
Do	9.34	.350	3.64	.90490	0.12	93.59	274.0	0.70
Average	8.50	.229	3.45	.90462	0.22	93.87	280.3	.....
Butterine	11.69	.306	2.39	.90569	1.16	92.90	274.8	4.30
Do	14.45	.875	2.42	.90561	0.09	93.72	281.1	1.90
Lard, leaf	0.00	.000	0.00	.90460	0.00	95.40	284.7	.....
Do	0.00	.088	0.00	.90538	0.41	92.59	294.3	0.20
Lard, "neutral"	7.42	.....	0.40	.90369	0.20	90.00	270.5	0.30
Beef, suet	0.00	.....	0.00	.89897	0.00	94.80	280.0	.....
Do.	0.00	.....	0.00	.90158	0.22	92.59	296.6	0.10
"Oleo fat"	14.23	.....	0.97	.90287	0.10	93.35	286.2	0.20

*Analysts, Crampton and Richards, Department of Agriculture, 1883 and 1886.

TABLE III.—AVERAGE ANALYSIS OF VARIOUS FATS.

	Water at 15.5° C.=1.						Water at 37.8° C.=1.
	Specific gravity at 40° C.	Specific gravity at 15.5° C.	Specific gravity at 50° C.	Specific gravity at 15° to 15.5° C.	Specific gravity at 99° C.	Specific gravity at 98° C.	Specific gravity at 37.8° C.
Butter-fat	.9041	.926 to .929	.....	.....	{.8677 .867 to .870}	.....	.9094 to .9140
Butterine	.8982	.915	.....	.....	.....	{.8592 .8585 to .8630}	.9014 to .9060
Lard	.8985	.....	.....	.....	.....	.8608	.9038 to .9050
Lard oil	.....	.915 to .916	.....	.....	.....	.....	.....
Tallow	.....	.....	.8950	.....	.....	.8626	.9028 to .9037
Tallow oil	.....	.916	.....	.....	.....	.....	.....
Drippings	.....	.....	.....	.....	.....	.....	.904 to .907
Cotton-seed oil	.....	.925	.....	.922 to .930	.....	.8725	.....
Cotton-seed stearine	.....	.....	.....	.....	.....	.866	.911 to .912
Olive oil	.....	.....	.....	.914 to .917	.....	.....	.....

	KOH for saponification.	Koettstorfer's equivalent.	Vol. $\frac{N}{10}$ KOH for 2.5 grams.	Acids, insoluble.	Acids, soluble.	Solidifying point.	Melting point.
	Per cent.			*Per cent.*	*Per cent.*	°*C.*	°*C.*
Butter-fat	22.15 to 23.24	241 to 253	12.5 to 15.2	86.5 to 89.0	4.5 to 7.0	20 to 30	29 to 35
Butterine	19.35 to 19.65	285 to 290	0.2 to 1.6	.....	.....	18 to 38	34 to 40
Lard	19.20 to 19.65	286 to 292	.....	.....	.....	27 to 44	28 to 45
Lard oil	19.10 to 19.60	285 to 293	.....	.....	.....	−4 to +10	.....
Tallow	19.32 to 19.80	283 to 289	.....	.....	.....	33 to 48	36 to 49
Tallow oil	.....	.....	.....	.....	.....	0 to +6	.....
Drippings	19.65 to 19.70	284 to 285	.....	.....	.....	.....	.....
Cotton-seed oil	19.10 to 19.66	285 to 293	0.3	.....	.....	1 to 4	.....
Cotton-seed stearine	.....	285 to 294	.....	.....	.....	.....	32
Olive oil	18.93 to 19.60	284 to 296	.....	.....	.....	+4 to −6	.....

	Br. absorption. Mills.	Iodine absorption.		
		$\frac{1}{100}$ Br. absorption.	Hübl.	Other observers.
	Per cent.	*Per cent.*	*Per cent.*	*Per cent.*
Butter-fat	24.5 to 27.9	38.9 to 44.4	26.0 to 35.1	19.5 to 38.0
Butterine	36.3 to 39.7	57.7 to 63.1	55.3	50.0
Lard	37.3	59.3	59.0	61.9
Lard oil	.....	.....	.....	.....
Tallow	.....	.....	40.0	.....
Tallow oil	.....	.....	.....	.....
Drippings	.....	.....	.....	.....
Cotton-seed oil	50.0	79.5	105 to 108	106 to 109
Cotton-seed stearine	.....	.....	.....	.....
Olive oil	54.0 to 60.6	85.9 to 96.4	81.6 to 84.5	83.0

NOTE.—Authority: A. H. Allen. Commercial Organic Analysis, second edition, vol. 2.

To carry out the proper chemical and microscopical examinations required by the increasing number of samples received from Collectors of Internal Revenue, increased assistance and a larger laboratory are necessary. I would therefore respectfully recommend that an appropriation be asked for from Congress sufficient to fit up a proper laboratory, to defray the expenses for chemicals and apparatus, and the purchasing, collecting, and forwarding of samples for analysis, and the salaries of two assistants and one messenger in the laboratory.

Respectfully submitted.

EDGAR RICHARDS,
Microscopist.

I have the honor to be, very respectfully,

JOS. S. MILLER,
Commissioner.

Hon. CHARLES S. FAIRCHILD,
Secretary of the Treasury.

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The District of Columbia is now part of the district of Maryland; Wyoming, of the district of Colorado; Idaho, of the district of Montana; Dakota, of the district of Nebraska; Utah, of the district of Nevada; Arizona, of the district of New Mexico; and the Territories of Alaska and Washington, of the district of Oregon. The collections, then, of Arizona, Dakota, District of Columbia, Idaho, Utah, Alaska, Washington, and Wyoming do not appear separately in Tables C and D of this Report for the fiscal years 1885, 1886, and 1887, nor in Tables A and H for the fiscal year 1887, but are included in the collections of the districts of which they severally form a part.

A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL AND TERRITORY OF THE UNITED STATES FOR

	DISTRICTS.	DISTILLED SPIRITS.				
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.
	CALIFORNIA.					
1	First	$236,262.84	$286,479.90	$8,616.66	$5,583.33	
4	Fourth	82,245.10		741.67	600.00	
		318,507.94	286,479.90	9,358.33	6,183.33	
	ILLINOIS.					
1	First		6,331,610.07	7,616.67	5,900.00	
2	Second		18,099.00	108.33		
4	Fourth	2,194.47	6,143.40	200.00	200.00	
5	Fifth		13,562,769.05	100.00	600.00	
8	Eighth		1,008,470.10	237.50		
13	Thirteenth	4,975.31	344,922.37	491.67		
		7,169.78	21,272,013.99	8,754.17	6,700.00	
	INDIANA.					
6	Sixth	3,655.77	2,537,880.63	600.00		
7	Seventh	29,777.56	855,119.59	300.00	400.00	
11	Eleventh	508.50	21.35	208.33	600.00	
		33,941.83	3,393,021.57	1,108.33	1,000.00	
	IOWA.					
2	Second	377.10	1,458,598.50	450.00		
3	Third		12.60	600.00	200.00	
4	Fourth	103.50		100.00		
		480.60	1,458,611.10	1,150.00	200.00	
	KENTUCKY.					
2	Second	26,182.96	846,334.67	200.00	200.00	
5	Fifth	43,952.07	3,884,996.39	3,483.33	2,783.33	
6	Sixth	1,396.61	3,784,858.90	200.00	600.00	
7	Seventh	10,481.15	1,230,949.32	100.00		
8	Eighth	12,690.52	663,319.84			
		94,703.31	10,410,459.12	3,983.33	3,583.33	
	MASSACHUSETTS.					
3	Third		792,108.00	3,633.35	4,200.00	
10	Tenth	6,036.91	62,685.00	200.00		
		6,036.91	854,793.00	3,833.35	4,200.00	
	MICHIGAN.					
1	First			200.00	800.00	
4	Fourth			191.67	200.00	
				391.67	1,000.00	
	MISSOURI.					
1	First	1,454.31	2,032,607.41	2,358.33	4.400.00	
4	Fourth	240.30	5,504.00			
6	Sixth	3,354.90	989,718.49	1,100.00	1,200.00	
		5,049.51	3,027,829.90	3,458.33	5,600.00	
	NEW JERSEY.					
1	First	86,514.88		216.67		
3	Third	48,543.20	405,751.50	641.67	400.00	
5	Fifth	33,250.33		1,404.16	200.00	
		168,308.41	405,751.50	2,262.50	600.00	

REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, THE FISCAL YEAR ENDED JUNE 30, 1887.

	DISTILLED SPIRITS.							
	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
			$197,462.66	$34,354.18	$129.17	$740.00	$8.80	$769,637.54	1
			81,762.50	5,383.34			6.60	170,739.21	4
			279,225.16	39,737.52	129.17	740.00	15.40	940,376.75	
			171,528.28	17,462.50	33.33	60.00	77.90	6,534,288.75	1
			33,629.26	1,258.33				53,094.92	2
			23,271.88	2,125.00	41.67	40.00		34,216.42	4
			13,119.11	1,416.68	50.00	100.00	769.00	13,578,923.84	5
			23,257.15	1,275.02			10.00	1,033,249.77	8
			30,032.60	1,308.34				381,730.29	13
			294,838.28	24,845.87	125.00	200.00	856.90	21,615,503.99	
			35,674.44	2,008.35			65.60	2,579,884.79	6
			60,025.01	2,825.00			40.00	948,487.16	7
			55,810.32	1,441.66				58,590.16	11
			151,509.77	6,275.01			105.60	3,586,962.11	
			36,615.98	2,075.01			587.40	1,498,703.99	2
			34,845.46	1,862.50				37,520.56	3
			13,911.46	1,500.00				15,614.96	4
			85,372.90	5,437.51			587.40	1,551,839.51	
			16,281.06	2,029.17			2.20	891,230.06	2
			35,420.88	12,029.17	33.33	100.00	56.10	3,982,854.60	5
			13,720.84	4,450.02			12.20	3,805,238.57	6
			14,108.37	2,758.33			449.40	1,258,846.57	7
			7,410.02	241.66			10.00	683,672.04	8
			86,941.17	21,508.35	33.33	100.00	529.90	10,621,841.84	
			131,196.28	17,491.69	12.50	80.00	733.10	949,454.92	3
			39,797.94	2,008.34				110,728.19	10
			170,994.22	19,500.03	12.50	80.00	733.10	1,060,183.11	
			125,481.17	4,175.00	4.17	40.00		130,700.34	1
			37,312.06	1,479.17				39,182.90	4
			162,793.23	5,654.17	4.17	40.00		169,883.24	
			74,233.79	11,275.03	29.17	160.00		2,126,518.04	1
			15,875.22	100.00				21,719.52	4
			63,842.77	6,125.01			116.50	1,065,457.67	6
			153,951.78	17,500.04	29.17	160.00	116.50	3,213,695.23	
			40,501.07	966.68				128,199.30	1
			23,089.91	758.34			2.10	479,186.72	3
			136,751.09	4,779.16	75.00	380.00		176,839.74	5
			200,342.07	6,504.18	75.00	380.00	2.10	784,225.76	

A.—Receipts from each Specific Source

	DISTRICTS.	DISTILLED SPIRITS.				
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.
	NEW YORK.					
1	First	.....	$953,052.77	$1,266.66	$1,400.00	.....
2	Second	.....	.....	9,300.01	8,600.00	.....
3	Third	.....	.....	2,570.83	1,966.67	.....
14	Fourteenth	$33,670.11	.....	1,074.99	400.00	.....
15	Fifteenth	3,425.40	.....	391.67	.....	.....
21	Twenty-first	1,748.14	361.80	1,733.35	200.00	.....
28	Twenty-eighth	9,048.60	667,355.40	2,575.01	2,600.00	.....
		47,892.25	1,620,769.97	18,912.52	15,166.67	.....
	NORTH CAROLINA.					
4	Fourth	25,084.48	13,006.41	.....	.....	.....
5	Fifth	15,037.19	64,632.23	100.00	.....	.....
6	Sixth	28,175.40	299,363.60	600.00	.....	.....
		68,297.07	377,002.24	700.00	.....	.....
	OHIO.					
1	First	.....	6,447,300.30	2,516.68	7,600.00	.....
6	Sixth	4,130.10	1,498,622.40	200.00	.....	.....
10	Tenth	4,619.70	22,269.88	1,108.33	1,200.00	.....
11	Eleventh	2,296.17	1,059,615.00	266.67	200.00	.....
18	Eighteenth	2,330.10	32,786.70	466.67	1,200.00	.....
		13,376.07	9,060,594.28	4,558.35	10,200.00	.....
	PENNSYLVANIA.					
1	First	20,423.70	281,519.10	9,708.38	11,458.34	.....
9	Ninth	19,304.10	166,971.09	900.00	.....	.....
12	Twelfth	1,705.50	35,181.65	1,700.01	.....	.....
19	Nineteenth	3.60	21,422.30	100.00	.....	.....
22	Twenty-second	468.00	1,083,907.03	1,783.34	2,400.00	.....
23	Twenty-third	.....	413,166.60	500.00	200.00	.....
		41,904.90	2,002,167.77	14,691.73	14,058.34	.....
	TENNESSEE.					
2	Second	9,414.86	36,010.56	400.00	200.00	.....
5	Fifth	57,213.90	684,990.90	708.33	200.00	.....
		66,628.76	721,001.46	1,108.33	400.00	.....
	TEXAS.					
1	First	.....	151.20	900.00	400.00	.....
3	Third	.....	156.60	100.00	.....	.....
4	Fourth	123.30	6,921.90	83.34	200.00	.....
		123.30	7,229.70	1,083.34	600.00	.....
	VIRGINIA.					
2	Second	21,632.51	.....	999.99	800.00	.....
4	Fourth	36,599.90	18,051.06	.....	.....	.....
6	Sixth	46,545.33	90,751.02	100.00	400.00	.....
		104,777.74	108,802.08	1,099.99	1,200.00	.....
	WISCONSIN.					
1	First	.....	726,344.73	2,483.34	2,800.00	.....
2	Second	.....	.....	383.33	.....	.....
3	Third	.....	13,979.07	650.00	.....	.....
6	Sixth	.....	.....	225.00	.....	.....
		.....	740,323.80	3,741.67	2,800.00	.....

OF INTERNAL REVENUE, ETC.—Continued.

DISTILLED SPIRITS.								
Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
.....	.....	$135,006.26	$5,008.34	.....	.....	.....	$1,095,734.03	1
.....	.....	76,806.99	39,721.01	$25.00	$100.00	.....	134,553.01	2
.....	.....	147,599.01	13,525.00	50.00	20.00	.....	165,731.51	3
.....	.....	103,665.67	5,854.17	.....	.....	.....	144,664.94	14
.....	.....	91,180.21	3,258.33	.....	.....	.....	98,255.61	15
.....	.....	108,028.24	4,250.02	.....	.....	.....	116,321.55	21
.....	.....	150,287.50	8,833.34	.....	.....	.....	840,699.85	28
.....	.....	812,573.88	80,450.21	75.00	120.00	.....	2,595,960.50	
.....	.....	22,292.71	1,024.99	16.67	.....	.....	61,425.26	4
.....	.....	6,539.13	575.01	.....	.....	.....	86,883.56	5
.....	.....	7,668.80	1,216.67	.....	.....	.....	337,024.47	6
.....	.....	36,500.64	2,816.67	16.67	.....	.....	485,333.29	
.....	.....	77,344.84	16,975.00	115.00	520.00	$0.70	6,552,372.52	1
.....	.....	26,153.75	1,325.00	4.17	80.00	26.00	1,530,541.42	6
.....	.....	69,642.75	3,916.68	.....	.....	.....	102,757.34	10
.....	.....	53,323.40	4,516.66	.....	.....	.....	1,120,217.90	11
.....	.....	104,298.98	6,875.00	.....	.....	.....	147,957.45	18
.....	.....	330,763.72	33,608.34	119.17	600.00	26.70	9,453,846.63	
.....	.....	227,973.50	24,729.20	29.17	20.00	.....	575,861.39	1
.....	.....	27,138.57	2,441.67	.....	.....	.....	216,755.43	9
.....	.....	83,051.05	3,708.36	.....	.....	.....	125,346.57	12
.....	.....	27,442.72	2,100.00	.....	.....	.....	51,068.62	19
.....	.....	66,684.37	6,875.00	91.67	160.00	60	1,162,370.01	22
.....	.....	35,780.10	1,775.00	.....	.....	5.00	451,426.70	23
.....	.....	468,070.31	41,629.23	120.84	180.00	5.60	2,582,828.72	
.....	.....	6,656.24	633.33	.....	.....	.....	53,314.99	2
.....	.....	33,874.82	4,625.01	.....	.....	57.40	781,670.36	5
.....	.....	40,531.06	5,258.34	.....	.....	57.40	834,985.35	
.....	.....	18,525.68	2,516.66	.....	.....	.....	22,493.54	1
.....	.....	23,470.81	1,304.16	.....	.....	.....	25,031.57	3
.....	.....	32,697.92	950.00	.....	.....	.....	40,976.46	4
.....	.....	74,694.41	4,770.82	.....	.....	.....	88,501.57	
.....	.....	38,402.70	3,200.00	.....	.....	.....	65,035.20	2
.....	.....	7,734.43	66.67	.....	.....	.....	62,452.06	4
.....	.....	14,992.74	641.68	.....	.....	.....	153,430.77	6
.....	.....	61,129.87	3,908.35	.....	.....	.....	280,918.03	
.....	.....	45,012.50	5,787.49	16.67	20.00	.....	782,464.73	1
.....	.....	21,610.42	500.00	.....	.....	.....	22,493.75	2
.....	.....	46,165.35	2,300.00	.....	.....	.....	63,094.42	3
.....	.....	43,016.71	1,158.33	.....	.....	.....	44,400.04	6
.....	.....	155,804.98	9,745.82	16.67	20.00	.....	912,452.94	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	TOBACCO.					
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.
	CALIFORNIA.						
1	First	$454,274.56	$2,190.89	.....	$2,187.00	$464.92	$30,140.59
4	Fourth	8,993.70	.....	.....	286.50	.....	78.20
		463,268.26	2,190.89	.....	2,473.50	464.92	30,218.79
	ILLINOIS.						
1	First	413,159.08	1,353.27	.....	4,254.50	1,271.63	412,610.85
2	Second	49,462.02	.....	.....	878.50	16.00	1,622.96
4	Fourth	71,356.18	.....	.....	894.50	.....	148,262.78
5	Fifth	16,463.28	.....	.....	270.50	3,840.00	478.92
8	Eighth	41,259.95	.....	.....	561.50	.....	1,523.24
13	Thirteenth	25,789.40	.....	.....	669.50	.....	48,228.43
		617,489.91	1,353.27	.....	7,529.00	5,127.63	612,727.18
	INDIANA.						
6	Sixth	38,610.58	.....	.....	905.25	.....	1,554.82
7	Seventh	40,169.18	.....	.....	881.50	.....	4,414.31
11	Eleventh	62,352.24	.....	.....	1,020.00	.....	2,137.82
		141,132.00	.....	.....	2,806.75	.....	8,106.95
	IOWA.						
2	Second	72,344.42	.....	.....	741.75	.....	2,347.42
3	Third	27,071.29	.....	.....	486.00	7.20	29,651.68
4	Fourth	32,950.67	.....	.....	362.50	72.40	1,546.90
		132,366.38	.....	.....	1,590.25	79.60	33,546.00
	KENTUCKY.						
2	Second	4,008.19	.....	.....	80.00	.....	119,349.37
5	Fifth	53,562.30	.....	.....	733.00	33.84	1,013,661.47
6	Sixth	21,463.80	.....	.....	489.00	.....	226,673.48
7	Seventh	10,777.44	.....	.....	133.50	.....	12,070.24
8	Eighth	493.65	.....	.....	6.00	.....	4,622.04
		90,305.38	.....	.....	1,441.50	33.84	1,376,376.60
	MASSACHUSETTS.						
3	Third	182,733.87	682.76	.....	2,191.50	3,582.59	28,246.56
10	Tenth	135,369.80	.....	.....	1,063.00	.....	312.02
		318,103.67	682.76	.....	3,254.50	3,582.59	28,558.58
	MICHIGAN.						
1	First	200,655.73	1,166.00	.....	2,759.50	62.80	820,354.66
4	Fourth	71,628.23	.....	.....	748.50	.....	1,052.08
		272,283.96	1,166.00	.....	3,508.00	62.80	821,406.74
	MISSOURI.						
1	First	132,269.31	.50	.....	2,559.00	3,718.12	2,724,619.42
4	Fourth	17,691.63	.....	.....	308.00	.....	268,956.92
6	Sixth	48,016.87	.....	.....	934.50	.....	50,154.40
		197,977.81	.50	.....	3,801.50	3,718.12	3,043,730.74
	NEW JERSEY.						
1	First	52,524.57	.....	.....	1,455.00	.....	351.95
3	Third	20,273.81	15.25	.....	494.50	111,259.05	5,683.98
5	Fifth	131,811.91	314.40	.....	2,882.50	94,808.56	2,194,114.23
		204,610.29	329.65	.....	4,832.00	206,067.61	2,200,150.16

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.

Dealers in leaf-tobacco (special tax), $12.	Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
$320.00	$5.41	.....	.....	$25,822.90	$60.00	.....	$23.75	$48.60	$54.60	$515,593.22	1
.....	.....	.....	.....	10,561.40	.....	.....	.....	.....	.....	19,919.80	4
320.00	5.41	.....	.....	36,384.30	60.00	.....	23.75	48.60	54.60	535,513.02	
424.00	.....	.....	.....	31,982.00	77.50	.....	45.75	443.00	34.80	865,654.38	1
65.00	15.00	.....	.....	11,358.50	14.50	.....	75.00	10.80	7.20	63,525.48	2
35.00	.....	.....	.....	11,126.60	33.50	.....	30.00	.....	9.90	231,748.46	4
.....	.....	.....	.....	4,355.40	17.50	.....	.....	.....	2.40	25,428.00	5
.....	.....	.....	.....	10,645.50	.....	.....	.....	13.50	3.00	54,006.69	8
324.50	37.91	$41.67	.....	11,768.91	18.50	.....	.....	30.00	.....	86,908.82	13
848.50	52.91	41.67	.....	81,236.91	161.50	.....	148.75	497.30	57.30	1,327,271.83	
49.00	48.98	.....	.....	10,260.30	13.00	.....	.....	32.10	7.20	51,481.23	6
802.00	54.99	.....	.....	15,532.60	43.00	.....	8.75	34.80	.....	61,941.13	7
.....	4.58	.....	.....	17,036.35	7.00	$30.00	103.75	4.80	22.05	82,718.59	11
851.00	108.55	.....	.....	42,829.25	63.00	30.00	112.50	71.70	29.25	196,140.95	
43.00	.....	.....	.....	14,552.90	.....	.....	13.13	.....	3.60	90,046.22	2
.....	4.17	.....	.....	14,987.40	15.50	.....	28.75	6.60	4.80	72,263.39	3
12.00	.....	.....	.....	7,551.40	6.00	.....	.....	.....	.....	42,501.87	4
55.00	4.17	.....	.....	37,091.70	21.50	.....	41.88	6.60	8.40	204,811.48	
7,945.33	1,074.39	.....	.....	6,564.11	152.50	.....	12.50	.....	.....	139,186.39	2
1,652.00	512.70	.....	.....	6,906.10	157.00	.....	30.00	.....	.....	1,077,248.41	5
1,629.33	255.42	.....	.....	3,750.20	107.00	.....	.....	59.40	.....	254,427.63	6
1,585.00	233.68	.....	.....	4,724.00	34.00	.....	.....	.....	.....	29,557.86	7
135.50	52.51	.....	.....	3,036.80	42.75	.....	.....	.....	.....	8,389.25	8
12,947.16	2,128.70	.....	.....	24,981.21	493.25	.....	42.50	59.40	.....	1,508,809.54	
293.50	.....	.....	.....	33,581.70	36.00	30.00	478.75	266.40	72.30	252,195.93	3
337.00	5.00	.....	.....	9,932.20	.....	57.50	121.25	14.40	16.80	147,228.97	10
630.50	5.00	.....	.....	43,513.90	36.00	87.50	600.00	280.80	89.10	399,424.90	
164.00	.....	.....	.....	30,101.20	36.50	.....	282.50	174.30	15.60	1,055,772.79	1
13.00	.....	.....	.....	13,741.17	.....	.....	145.00	56.40	26.10	87,410.48	4
177.00	.....	.....	.....	43,842.37	36.50	.....	427.50	230.70	41.70	1,143,183.27	
315.00	20.63	.....	.....	15,862.00	112.00	.....	.....	48.60	1.50	2,879,526.08	1
259.00	33.33	.....	.....	6,922.30	107.50	.....	23.75	.....	.....	294,302.43	4
353.00	8.12	.....	.....	24,382.80	151.00	.....	40.00	22.20	7.20	124,070.09	6
927.00	62.08	.....	.....	47,167.10	370.50	.....	63.75	70.80	8.70	3,297,898.60	
12.00	.....	.....	.....	13,452.20	.....	.....	147.50	77.40	10.80	68,031.42	1
.....	.....	.....	.....	5,758.40	24.00	.....	60.00	30.60	3.60	143,603.19	3
153.50	.....	.....	.....	22,941.60	36.00	.....	424.38	220.80	3.60	2,447,711.48	5
165.50	.....	.....	.....	42,152.20	60.00	.....	631.88	328.80	18.00	2,659,346.09	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	TOBACCO.					
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.
	NEW YORK.						
1	First	$224,974.87	$3,047.81	.....	$6,230.50	$554.63	$364,816.93
2	Second	451,015.57	208,516.17	$18.90	2,219.00	4,180.59	164,738.78
3	Third	1,974,254.98	121,370.50	.....	10,584.00	6,816.60	231,183.49
14	Fourteenth	122,903.84	.....	.....	1,883.50	423.76	52,289.64
15	Fifteenth	129,241.53	.....	.....	2,008.00	.....	28,391.25
21	Twenty-first	486,634.37	1,142.80	.....	2,864.50	130.56	68,674.30
28	Twenty-eighth	145,403.46	120,484.56	13.50	2,804.50	242.32	201,630.07
		3,534,428.62	454,561.84	32.40	28,594.00	12,348.46	1,111,724.46
	NORTH CAROLINA.						
4	Fourth	1,328.65	137,250.00	.....	59.50	3,173.62	358,479.97
5	Fifth	4,820.18	163.61	.....	87.50	.....	844,101.22
6	Sixth	1,479.15	.....	.....	46.50	.....	76,728.39
		7,627.98	137,413.61	.....	193.50	3,173.62	1,279,309.58
	OHIO.						
1	First	325,874.92	1,350.70	.....	2,563.50	1,348.66	113,398.40
6	Sixth	115,557.84	.....	.....	757.50	.....	1,236,021.25
10	Tenth	68,834.52	.....	.....	1,147.50	.....	80,137.06
11	Eleventh	183,153.72	.....	.....	1,244.00	.....	15,239.83
18	Eighteenth	217,162.83	9.35	.....	3,028.00	44.40	67,605.24
		910,583.83	1,360.05	.....	8,740.50	1,393.06	1,512,401.78
	PENNSYLVANIA.						
1	First	857,861.54	152.23	.....	8,818.50	51,315.60	71,285.45
9	Ninth	1,379,835.20	39.75	.....	10,422.00	629.60	3,335.03
12	Twelfth	93,448.40	.....	.....	1,745.50	.....	36,096.42
19	Nineteenth	28,663.87	.....	.....	652.50	.....	382.24
22	Twenty-second	249,810.08	1.00	.....	1,570.00	11,021.00	94,035.17
23	Twenty-third	190,658.19	.....	.....	1,321.00	12.72	6,420.52
		2,800,277.28	192.98	.....	24,529.50	62,978.92	211,554.83
	TENNESSEE.						
2	Second	3,691.20	.....	.....	51.50	.....	44,481.74
5	Fifth	8,269.35	.....	.....	149.00	111.00	47,855.51
		11,960.55	.....	.....	200.50	111.00	92,337.25
	TEXAS.						
1	First	3,290.78	.....	.....	144.19	.....	535.28
3	Third	10,561.74	21.73	.....	163.00	.....	78.93
4	Fourth	5,113.95	.....	.....	74.50	.....	242.00
		18,966.47	21.73	.....	381.69	.....	856.21
	VIRGINIA.						
2	Second	64,209.49	113,053.95	.....	594.00	218.58	1,317,898.65
4	Fourth	1,810.51	1,730.55	.....	39.50	.....	545,388.71
6	Sixth	21,515.30	28,713.21	.....	351.56	6,018.88	472,574.85
		87,535.30	143,497.71	.....	985.06	6,237.46	2,335,862.21
	WISCONSIN.						
1	First	117,960.13	.....	.....	1,619.50	240.48	430,707.62
2	Second	37,893.33	.....	.....	707.50	.....	2,122.64
3	Third	45,686.71	.....	.....	817.00	.....	606.44
6	Sixth	23,335.35	.....	.....	399.00	.....	1,194.04
		224,875.52	.....	.....	3,543.00	240.48	434,630.74

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.											
Dealers in leaf-tobacco (special tax), $12.	Dealers in leaf-tobacco (purchased in the land, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
$313.00	.....	.....	.....	$26,969.80	$60.00	$30.00	$200.00	$217.80	$34.20	$627,449.54	1
3,391.00	.....	.....	.....	12,308.20	259.50	.....	.....	60.60	.....	846,708.31	2
1,628.00	.....	.....	.....	25,568.71	157.50	.....	30.00	160.20	84.30	2,371,838.28	3
117.00	.....	.....	.....	20,414.10	38.00	.....	198.75	196.80	38.10	198,503.49	14
151.00	$4.59	.....	.....	16,946.30	12.00	.....	332.50	103.20	12.60	177,202.97	15
481.50	.....	.....	.....	26,204.46	74.00	.....	272.50	183.60	46.80	586,709.39	21
158.00	.....	.....	.....	27,294.50	75.00	30.00	550.00	318.30	60.90	499,065.11	28
6,239.50	4.59	.....	.....	155,706.07	676.00	60.00	1,583.75	1,240.50	276.90	5,307,477.09	
1,539.00	4.16	.....	.....	12,257.30	125.50	.....	6.25	.....	.....	514,223.95	4
1,338.50	59.18	.....	.....	3,953.23	771.00	.....	664.38	20.40	.....	855,979.20	5
454.08	105.08	.....	.....	4,879.00	362.00	.....	517.50	34.80	6.60	84,613.10	6
3,331.58	168.42	.....	.....	21,089.53	1,258.50	.....	1,188.13	55.20	6.60	1,454,816.25	
1,441.50	.....	.....	.....	12,488.00	116.50	.....	45.00	204.00	28.20	458,859.38	1
1,275.99	242.71	$125.00	.....	7,187.90	29.50	.....	80.00	82.20	3.60	1,361,363.49	6
124.00	15.83	.....	.....	17,361.40	33.00	.....	135.00	89.10	26.70	167,904.11	10
238.00	57.50	.....	.....	16,586.10	14.00	.....	126.25	47.40	19.50	216,726.30	11
1,201.50	174.17	.....	.....	27,092.62	45.00	.....	343.75	229.20	62.55	316,998.61	18
4,280.99	490.21	125.00	.....	80,716.02	238.00	.....	730.00	651.90	140.55	2,521,851.89	
1,225.00	25.84	.....	.....	49,223.40	103.00	.....	60.00	843.60	96.30	1,041,010.46	1
2,140.50	291.02	.....	.....	13,475.70	42.00	.....	32.50	264.90	37.50	1,410,545.70	9
53.00	22.50	.....	.....	24,742.40	6.00	.....	177.50	285.60	22.95	156,600.27	12
.....	.....	.....	.....	10,078.00	.....	.....	15.00	.....	8.70	39,800.31	19
144.00	.....	.....	.....	17,538.60	12.00	.....	115.00	111.00	32.40	374,390.25	22
16.00	.....	.....	.....	14,191.70	12.00	.....	71.25	53.40	18.00	212,774.78	23
3,578.50	339.36	.....	.....	129,249.80	175.00	.....	471.25	1,558.50	215.85	3,235,121.77	
86.50	20.22	.....	.....	6,281.30	67.50	.....	33.75	.....	.....	54,713.71	2
2,946.00	549.56	.....	.....	13,541.00	205.50	.....	83.75	34.80	.....	73,745.47	5
3,032.50	569.78	.....	.....	19,822.30	273.00	.....	117.50	34.80	.....	128,459.18	
12.00	.....	.....	.....	6,264.50	6.00	.....	.....	.....	10.50	10,263.25	1
12.00	.....	.....	.....	11,536.00	.....	.....	.....	.....	.....	22,373.40	3
1.00	1.25	62.50	.....	17,575.80	14.00	.....	.....	.....	.....	23,085.00	4
25.00	1.25	62.50	.....	35,376.30	20.00	.....	.....	.....	10.50	55,721.65	
2,119.01	226.29	.....	.....	10,384.51	325.00	.....	.....	.....	.....	1,509,029.48	2
2,290.00	27.92	.....	.....	2,856.60	493.00	.....	107.50	2.40	.....	554,746.69	4
518.00	6.25	.....	.....	5,464.90	197.00	.....	.....	.....	.....	535,359.95	6
4,927.01	260.46	.....	.....	18,706.01	1,015.00	.....	107.50	2.40	.....	2,599,136.12	
121.00	10.00	.....	.....	8,211.20	30.00	.....	30.00	82.80	13.80	559,026.53	1
919.50	66.88	.....	.....	6,014.10	9.50	.....	91.25	.....	.....	47,824.70	2
.....	5.83	.....	.....	9,384.80	.50	.....	72.50	63.60	6.30	56,643.68	3
12.00	.....	.....	.....	10,348.00	6.00	.....	.....	.....	.30	35,294.69	6
1,052.50	82.71	.....	.....	33,958.10	46.00	.....	193.75	146.40	20.40	698,789.60	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.	FERMENTED LIQUORS.					
	Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
CALIFORNIA.						
1 First	$466,837.49	$1,854.16	$5,366.67	$3,822.51	$6,310.41	$484,191.24
4 Fourth	72,640.26	2,883.33	3,333.33	1,371.67	1,187.49	81,416.08
	539,477.75	4,737.49	8,700.00	5,194.18	7,497.90	565,607.32
ILLINOIS.						
1 First	1,168,184.81	325.01	3,700.00	3,865.01	2,458.33	1,178,533.16
2 Second	112,993.57	250.00	2,633.33	2,448.56	2,937.50	121,262.96
4 Fourth	86,837.15	100.00	1,408.33	740.01	1,541.66	90,627.15
5 Fifth	50,488.14	37.51	758.34	660.05	704.17	52,648.21
8 Eighth	43,340.63	70.87	400.00	804.28	1,772.99	46,388.77
13 Thirteenth	102,515.44	.....	1,424.99	3,968.33	800.00	108,708.76
	1,564,359.74	783.39	10,324.99	12,486.24	10,214.65	1,598,169.01
INDIANA.						
6 Sixth	194,874.57	187.50	900.00	1,073.37	920.84	197,956.28
7 Seventh	152,043.68	150.00	1,833.33	903.33	1,150.01	156,080.35
11 Eleventh	56,090.26	100.00	1,616.67	1,690.80	3,539.58	63,037.31
	403,008.51	437.50	4,350.00	3,667.50	5,610.43	417,073.94
IOWA						
2 Second	77,662.19	500.00	2,000.00	2,639.57	983.35	83,785.11
3 Third	69,328.97	770.83	1,900.00	1,473.32	1,745.84	75,218.96
4 Fourth	27,046.54	150.00	900.00	1,044.18	283.33	29,424.05
	174,037.70	1,420.83	4,800.00	5,157.07	3,012.52	188,428.12
KENTUCKY.						
2 Second	887.99	50.00	116.66	535.83	354.16	1,944.64
5 Fifth	183,755.88	.....	2,283.33	493.34	337.50	186,870.05
6 Sixth	76,804.60	200.00	200.00	658.34	200.00	78,062.94
7 Seventh	5,272.50	.....	125.00	405.00	833.33	6,635.83
8 Eighth	.....	.....	.....	75.00	120.83	195.83
	266,720.97	250.00	2,724.99	2,167.51	1,845.82	273,709.29
MASSACHUSETTS.						
3 Third	845,017.16	129.17	2,508.33	8,441.79	6,791.63	862,888.08
10 Tenth	80,868.53	95.83	733.33	2,570.00	3,308.36	87,576.05
	925,885.69	225.00	3,241.66	11,011.79	10,099.99	950,464.13
MICHIGAN.						
1 First	369,246.66	1,283.34	6,658.33	3,381.62	6,252.10	386,822.05
4 Fourth	72,792.71	375.00	1,500.00	1,240.86	2,291.67	78,200.24
	442,039.37	1,658.34	8,158.33	4,622.48	8,543.77	465,022.29
MISSOURI.						
1 First	1,209,170.65	387.51	2,716.67	958.33	1,561.67	1,214,794.83
4 Fourth	10,887.37	200.00	500.00	650.01	1,483.37	13,720.75
6 Sixth	93,732.10	50.00	1,400.00	2,070.00	3,952.10	101,204.20
	1,313,790.12	637.51	4,616.67	3,678.34	6,997.14	1,329,719.78
NEW JERSEY.						
1 First	1,761.20	254.17	.....	2,444.18	3,462.50	7,922.05
3 Third	19,273.30	.....	350.01	1,740.08	1,954.18	23,317.57
5 Fifth	1,101,499.25	675.00	2,854.17	3,717.48	2,831.25	1,111,577.15
	1,122,533.75	929.17	3,204.18	7,901.74	8,247.93	1,142,816.77

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine. (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
.....	.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	.....	
$211,088.42	.....	$4,200.00	$5,500.00	$28,582.00	$11,540.00	$260,910.42	1
8.22	.....	.....	.....	954.00	.....	962.22	2
7.82	.....	.....	.....	196.00	.....	203.82	4
152.04	.....	.....	.....	536.00	240.00	928.04	5
34.76	.....	.....	.....	1,468.00	480.00	1,982.76	8
1.78	.....	.....	.....	348.00	720.00	1,069.78	13
211,293.04	.....	4,200.00	5,500.00	32,084.00	12,980.00	266,057.04	
20.10	.....	.....	.....	576.00	240.00	836.10	6
4.36	.....	.....	.....	196.00	.....	200.36	7
55,033.04	.....	600.00	500.00	252.00	.....	56,385.04	11
55,057.50	.....	600.00	500.00	1,024.00	240.00	57,421.50	
.....	.....	.....	.....	24.00	240.00	264.00	2
.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	24.00	240.00	264.00	
.....	.....	.....	.....	128.00	.....	128.00	2
7.64	.....	.....	.....	1,668.00	1,800.00	3,475.64	5
60.02	.....	.....	.....	2,752.00	720.00	3,532.02	6
2.50	.....	.....	.....	400.00	.....	402.50	7
.....	.....	.....	.....	56.00	.....	56.00	8
70.16	.....	.....	.....	5,004.00	2,520.00	7,594.16	
13,332.60	.....	600.00	500.00	17,084.00	16,760.00	48,276.60	3
142.10	.....	.....	.....	3,308.00	1,960.00	5,410.10	10
13,474.70	.....	600.00	500.00	20,392.00	18,720.00	53,686.70	
1,475.84	.....	.....	.....	9,222.00	6,400.00	17,097.84	1
388.54	.....	.....	.....	1,724.00	2,000.00	4,112.54	4
1,864.38	.....	.....	.....	10,946.00	8,400.00	21,210.38	
42.14	.....	.....	.....	344.00	800.00	1,186.14	1
.....	.....	.....	.....	80.00	.....	80.00	4
6.98	.....	.....	.....	3,402.00	2,900.00	6,308.98	6
49.12	.....	.....	.....	3,826.00	3,700.00	7,575.12	
50.94	.....	.....	.....	1,232.00	.....	1,282.94	1
17.12	.....	.....	.....	936.00	.....	953.12	3
66.96	.....	.....	.....	2,516.00	1,440.00	4,022.96	5
135.02	.....	.....	.....	4,684.00	1,440.00	6,259.02	

A.—Receipts from each Specific Source

	DISTRICTS.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
	NEW YORK.						
1	First	$1,451,737.55	$600.00	$3,891.66	$5,076.66	$3,345.84	$1,464,651.71
2	Second	530,302.50	.....	1,083.33	2,753.33	1,316.68	535,455.84
3	Third	2,948,726.10	600.00	4,133.34	9,236.69	1,404.17	2,964,100.30
14	Fourteenth	327,554.84	233.33	2,658.33	4,794.18	4,887.50	340,128.18
15	Fifteenth	645,368.04	300.00	2,675.00	5,313.35	5,074.99	658,731.38
21	Twenty-first	290,203.60	375.01	4,175.01	7,751.32	3,866.73	306,371.67
28	Twenty-eighth	788,331.50	658.34	5,191.66	4,637.49	4,535.01	803,354.00
		6,982,224.13	2,766.68	23,808.33	39,563.02	24,430.92	7,072,793.08
	NORTH CAROLINA.						
4	Fourth	.....	.....	.....	431.68	531.25	962.93
5	Fifth	.....	.....	.....	151.68	125.00	276.68
6	Sixth	.....	.....	.....	206.67	150.00	356.67
		.....	.....	.....	790.03	806.25	1,596.28
	OHIO.						
1	First	940,753.72	.....	2,433.33	1,238.33	878.75	945,304.13
6	Sixth	96,411.37	.....	1,283.33	350.01	622.91	98,667.62
10	Tenth	304,255.87	150.00	3,016.67	3,539.17	3,364.56	314,326.27
11	Eleventh	183,063.05	212.50	2,000.00	2,704.15	2,383.35	190,363.05
18	Eighteenth	323,914.92	404.17	3,933.34	4,571.68	4,829.17	337,653.28
		1,848,398.93	766.67	12,666.67	12,403.34	12,078.74	1,886,314.35
	PENNSYLVANIA.						
1	First	1,471,885.90	3,112.54	12,483.35	4,772.56	3,966.67	1,496,221.02
9	Ninth	54,391.26	375.00	1,800.00	2,471.67	1,416.66	60,454.59
12	Twelfth	206,196.39	683.34	3,583.35	5,218.38	5,843.78	221,525.24
19	Nineteenth	57,851.61	600.00	1,508.33	1,182.50	1,841.67	62,984.11
22	Twenty-second	244,574.21	766.66	1,875.00	1,272.44	1,420.84	249,909.15
23	Twenty-third	159,986.15	1,595.85	2,958.33	1,908.32	620.84	167,069.49
		2,194,885.52	7,133.39	24,208.36	16,825.87	15,110.46	2,258,163.60
	TENNESSEE.						
2	Second	2,183.00	.....	208.34	106.67	204.17	2,702.18
5	Fifth	27,495.62	.....	200.00	480.01	879.17	29,054.80
		29,678.62	.....	408.34	586.68	1,083.34	31,756.98
	TEXAS.						
1	First	.....	.....	.....	2,112.53	1,387.50	3,500.03
3	Third	33,307.59	291.67	325.00	7,272.54	3,187.49	44,384.29
4	Fourth	4,301.27	.....	175.00	2,616.68	2,750.00	9,842.95
		37,608.86	291.67	500.00	12,001.75	7,324.99	57,727.27
	VIRGINIA.						
2	Second	.....	.....	.....	501.69	762.50	1,264.19
4	Fourth	.....	8.34	.....	108.33	200.00	316.67
6	Sixth	34,992.75	50.00	100.00	138.33	154.17	35,435.25
		34,992.75	58.34	100.00	748.35	1,116.67	37,016.11
	WISCONSIN.						
1	First	1,187,752.25	391.67	2,241.67	1,866.66	1,208.33	1,193,460.58
2	Second	91,380.75	400.00	3,200.00	595.00	487.50	96,063.25
3	Third	137,939.02	758.33	5,266.67	2,493.33	1,750.00	148,207.35
6	Sixth	115,211.53	412.50	3,250.00	1,967.52	2,139.59	122,981.14
		1,532,283.55	1,962.50	13,958.34	6,922.51	5,585.42	1,560,712.32

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
$17,106.88			$1,000.00	$1,804.00		$19,910.88	1
16,544.72			1,500.00	684.00	$3,120.00	21,848.72	2
54.02				2,236.00	720.00	3,010.02	3
1.80				296.00	240.00	537.80	14
6.50				216.00		222.50	15
42.50				84.00		126.50	21
2,307.34		$600.00	500.00	1,000.00	480.00	4,887.34	28
36,063.76		600.00	3,000.00	6,320.00	4,560.00	50,543.76	
				44.00		44.00	4
							5
							6
				44.00		44.00	
214.64				5,584.00	2,400.00	8,198.64	1
				56.00		56.00	6
10.64				288.00		298.64	10
1,657.60			500.00	1,156.00		3,313.60	11
11,772.68		600.00	1,500.00	2,686.00	1,280.00	17,838.68	18
13,655.56		600.00	2,000.00	9,770.00	3,680.00	29,705.56	
4,779.82		1,800.00	1,500.00	4,916.00	2,320.00	15,315.82	1
				204.00		204.00	9
21.66				330.00		351.66	12
				284.00		284.00	19
2,894.36			500.00	6,204.00	3,320.00	12,918.36	22
2,367.22			500.00	3,140.00	240.00	6,247.22	23
10,063.06		1,800.00	2,500.00	15,078.00	5,880.00	35,321.06	
				248.00		248.00	2
				1,776.00	3,080.00	4,856.00	5
				2,024.00	3,080.00	5,104.00	
35.56				148.00		183.56	1
95.20				360.00	1,120.00	1,575.20	3
45.40				532.00	2,120.00	2,697.40	4
176.16				1,040.00	3,240.00	4,456.16	
67.34				398.00	240.00	705.34	2
							4
				24.00		24.00	6
67.34				422.00	240.00	729.34	
13.26				894.00	640.00	1,547.26	1
				4.00		4.00	2
37.92				256.00	720.00	1,013.92	3
4.56				1,236.00	2,840.00	4,080.56	6
55.74				2,390.00	4,200.00	6645,.74	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTRICTS.	BANKS AND BANKERS.					
		Circulation issued by any bank, etc., or person, per month, 1/2 of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, 1/4 of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Total collections not otherwise herein provided for.
	CALIFORNIA.					
1	First					
4	Fourth					
	ILLINOIS.					
1	First					$9,527.62
2	Second					
4	Fourth					
5	Fifth					
8	Eighth					
13	Thirteenth					
						9,527.62
	INDIANA.					
6	Sixth					
7	Seventh					
11	Eleventh					4.12
						4.12
	IOWA.					
2	Second					
3	Third					
4	Fourth					
	KENTUCKY.					
2	Second					2,233.57
5	Fifth					.90
6	Sixth					
7	Seventh					
8	Eighth					
						2,234.47
	MASSACHUSETTS.					
3	Third					57.30
10	Tenth					115.27
						172.57
	MICHIGAN.					
1	First					33.21
4	Fourth					.51
						33.72
	MISSOURI.					
1	First					91.62
4	Fourth					
6	Sixth					
						91.62
	NEW JERSEY.					
1	First					1.92
3	Third					
5	Fifth					.97
						2.89

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$174.94	.....	.....	$21,040.00	.....	.....	$21,214.94	1
4,995.62	.....	$32.75	13,469.67	$11.50	.....	18,509.54	4
5,170.56	.....	32.75	34,509.67	11.50	.....	39,724.48	
8.86	.....	590.70	1,202.30	48.94	$1,157.43	3,008.23	1
.....	.....	2,605.06	.....	.....	.....	2,605.06	2
7.46	.....	628.00	5.00	.02	365.09	1,005.57	4
.....	.....	.....	.....	.....	.....	.....	5
5.03	.....	1,178.26	93.70	1.33	.....	1,278.32	8
17.31	.....	704.93	36.50	.04	518.89	1,277.67	13
38.66	.....	5,706.95	1,337.50	50.33	2,041.41	9,174.85	
27.98	.....	26.00	.....	3.34	92.82	150.14	6
106.56	.....	5.00	50.00	27.24	35.65	224.45	7
9.70	.....	.....	448.42	24.08	579.27	1,061.47	11
144.24	.....	31.00	498.42	54.66	707.74	1,436.06	
1.51	.....	580.00	100.00	15.11	986.49	1,683.11	2
1.13	.....	1,424.00	689.05	.41	1,170.23	3,284.82	3
156.63	.....	245.00	.....	2.50	409.72	813.85	4
159.27	.....	2,249.00	789.05	18.02	2,566.44	5,781.78	
324.80	.....	.....	.....	337.07	90.15	752.02	2
688.39	.....	.....	36.25	69.15	76.40	870.19	5
.....	.....	.....	.....	.....	79.97	79.97	6
71.10	.....	.....	35.00	27.28	58.05	191.43	7
297.65	.....	258.40	627.36	251.09	12.22	1,446.72	8
1,381.94	.....	258.40	698.61	684.59	316.79	3,340.33	
24.50	.....	782.30	.....	16.16	284.43	1,107.39	3
835.27	.....	4,101.93	1,155.00	.....	.....	6,092.20	10
859.77	.....	4,884.23	1,155.00	16.16	284.43	7,199.59	
17.66	.....	10.00	235.00	25.49	167.82	455.97	1
.....	.....	1,590.00	210.00	8.04	310.46	2,118.50	4
17.66	.....	1,600.00	445.00	33.53	478.28	2,574.47	
1,380.40	.....	.....	3,682.19	.65	110.05	5,173.29	1
.....	.....	.....	62.00	.....	.....	62.00	4
.....	.....	.....	30.00	8.41	4,535.22	4,573.63	6
1,380.40	.....	.....	3,774.19	9.06	4,645.27	9,808.92	
70.15	.....	86.41	2,086.51	12.36	469.17	2,724.60	1
.....	.....	.....	50.00	.....	.....	50.00	3
77.33	.....	250.00	332.00	2.10	75.00	736.43	5
147.48	.....	336.41	2,468.51	14.46	544.17	3,511.03	

A.—Receipts from each Specific Source

	DISTRICTS.	BANKS AND BANKERS.					
		Circulation issued by any bank, etc., or person, per month, ¼ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ½ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Total collections not otherwise herein provided for.
	NEW YORK.					
1	First					$79.45
2	Second					3.92
3	Third					
14	Fourteenth					
15	Fifteenth					
21	Twenty-first					
28	Twenty-eighth					.08
						83.45
	NORTH CAROLINA.					
4	Fourth					
5	Fifth					
6	Sixth					6.75
						6.75
	OHIO.					
1	First					5.37
6	Sixth					432.75
10	Tenth					
11	Eleventh					
18	Eighteenth			$1,288.37	$1,288.37	.01
				1,288.37	1,288.37	438.13
	PENNSYLVANIA.					
1	First					3,277.41
9	Ninth					
12	Twelfth					
19	Nineteenth					25.20
22	Twenty-second					.12
23	Twenty-third					
						3,302.73
	TENNESSEE.					
2	Second					
5	Fifth					3,488.56
						3,488.56
	TEXAS.					
1	First					.01
3	Third					
4	Fourth					1.81
						1.82
	VIRGINIA.					
2	Second					
4	Fourth					599.96
6	Sixth					.34
						600.30
	WISCONSIN.					
1	First					
2	Second					
3	Third					
6	Sixth					5.54
						5.54

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments,	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
$0.13	.....	$194.33	$175.00	.....	.....	$369.46	1
.....	.....	168.23	290.00	.....	$6.95	465.18	2
35.70	.....	100.73	67,401.63	$0.68	39.95	67,578.69	3
58.10	.....	347.07	.....	2.57	.....	407.74	14
3,478.36	.....	.....	500.00	.....	.....	3,978.36	15
13.69	.....	250.00	575.00	4.31	.....	843.00	21
232.72	.....	470.00	.....	.....	.....	702.72	28
3,818.70	.....	1,530.36	68,941.63	7.56	46.90	74,345.15	
63.94	.....	.....	73.20	.81	1,367.49	1,505.44	4
132.41	.....	100.00	51.00	284.34	1,427.51	1,995.26	5
550.01	.....	.....	.....	.....	4,854.43	5,404.44	6
746.36	.....	100.00	124.20	285.15	7,649.43	8,905.14	
5.07	.....	.....	1,498.49	.....	541.35	2,044.91	1
.....	.....	.....	.....	.....	.....	.....	6
10.27	$11.00	138.10	130.00	14.62	688.26	992.25	10
303.19	.....	.....	100.00	.....	.....	403.19	11
2.09	.....	295.00	944.23	2.31	97.95	1,341.58	18
320.62	11.00	433.10	2,672.72	16.93	1,327.56	4,781.93	
32.44	34.50	110.00	1,117.55	.....	131.29	1,425.78	1
37.09	.....	.....	263.25	.....	57.60	357.94	9
47.94	.....	.....	1,777.85	22.25	1,089.46	2,937.50	12
.....	.....	.....	5.00	.....	.....	5.00	19
49.83	15.00	.....	481.30	13.07	256.51	815.71	22
2.03	.....	.....	.....	.89	.....	2.92	23
169.33	49.50	110.00	3,644.95	36.21	1,534.86	5,544.85	
994.24	.....	.....	.....	.....	.....	994.24	2
7,727.74	.....	.....	.....	.....	.....	7,727.74	5
8,721.98	.....	.....	.....	.....	.....	8,721.98	
4.91	.....	25.00	340.27	.15	127.92	498.25	1
.....	.....	100.00	70.00	.....	251.29	421.29	3
644.24	.....	111.60	1,195.22	25.05	39.80	2,015.91	4
649.15	.....	236.60	1,605.49	25.20	419.01	2,935.45	
34.01	.....	.....	88.00	15.24	94.34	231.59	2
551.29	.....	.....	118.85	973.15	.....	1,643.29	4
239.74	.....	.....	2,855.40	24.72	.....	3,119.86	6
825.04	.....	.....	3,062.25	1,013.11	94.34	4,994.74	
.....	.....	.....	.....	101.52	.....	101.52	1
1.43	.06	.....	25.00	.85	147.77	175.11	2
3.24	.....	200.00	450.00	.....	82.57	735.81	3
4.76	.....	.....	250.00	.67	90.00	345.43	6
9.43	.06	200.00	725.00	103.04	320.34	1,357.87	

A.—Recapitulation of Receipts from each General Source of Internal Revenue, and the Amounts Refunded in each Collection District.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$769,637.54	.....	$769,637.54	$515,593.22	$130.21	$515,463.01
Fourth	170,739.21	$63.00	170,676.21	19,919.80	8.67	19,911.13
	940,376.75	63.00	940,313.75	535,513.02	138.88	535,374.14
ILLINOIS.						
First	6,534,288.75	115.20	6,534,173.55	865,654.38	.....	865,654.38
Second	53,094.92	.....	53,094.92	63,525.48	.....	63,525.48
Fourth	34,216.42	7.51	34,208.91	231,748.46	.....	231,748.46
Fifth	13,578,923.84	.....	13,578,923.84	25,428.00	.....	25,428.00
Eighth	1,033,249.77	.....	1,033,249.77	54,006.69	.....	54,006.69
Thirteenth	381,730.29	.....	381,730.29	86,908.82	36.67	86,872.15
	21,615,503.99	122.71	21,615,381.28	1,327,271.83	36.67	1,327,235.16
INDIANA.						
Sixth	2,579,884.79	196.25	2,579,688.54	51,481.23	.....	51,481.23
Seventh	948,487.16	46.31	948,440.85	61,941.13	*a*123.69	61,817.44
Eleventh	58,590.16	*b*42.55	58,547.61	82,718.59	.....	82,718.59
	3,586,962.11	285.11	3,586,677.00	196,140.95	123.69	196,017.26
IOWA.						
Second	1,498,703.99	.....	1,498,703.99	90,046.22	.....	90,046.22
Third	37,520.56	.....	37,520.56	72,263.39	.....	72,263.39
Fourth	15,614.96	.....	15,614.96	42,501.87	25.56	42,476.31
	1,551,839.51	.....	1,551,839.51	204,811.48	25.56	204,785.92
KENTUCKY.						
Second	891,230.06	813.87	890,416.19	139,186.39	.....	139,186.39
Fifth	3,982,854.60	1,730.52	3,981,124.08	1,077,248.41	.....	1,077,248.41
Sixth	3,805,238.57	482.40	3,804,756.17	254,427.63	.....	254,427.63
Seventh	1,258,846.57	131.40	1,258,715.17	29,557.86	.....	29,557.86
Eighth	683,672.04	2,208.88	681,463.16	8,389.25	.....	8,389.25
	10,621,841.84	5,367.07	10,616,474.77	1,508,809.54	.....	1,508,809.54
MASSACHUSETTS.						
Third	949,454.92	.....	949,454.92	252,195.93	.....	252,195.93
Tenth	110,728.19	.....	110,728.19	147,228.97	.....	147,228.97
	1,060,183.11	.....	1,060,183.11	309,424.90	.....	399,424.90
MICHIGAN.						
First	130,700.34	.....	130,700.34	1,055,772.79	*c*307.54	1,055,465.25
Fourth	39,182.90	.....	39,182.90	87,410.48	.....	87,410.48
	169,883.24	.....	169,883.24	1,143,183.27	*c*307.54	1,142,875.73
MISSOURI.						
First	2,126,518.04	.....	2,126,518.04	2,879,526.08	.....	2,879,526.08
Fourth	21,719.52	.....	21,719.52	294,302.43	.....	294,302.43
Sixth	1,065,457.67	8.10	1,065,449.57	124,070.09	*d*100.40	123,969.69
	3,213,695.23	8.10	3,213,687.13	3,297,898.60	100.40	3,297,798.20
NEW JERSEY.						
First	128,199.30	*e*356.63	127,842.67	68,031.42	.....	68,031.42
Third	479,186.72	.....	479,186.72	143,603.19	.....	143,603.19
Fifth	176,839.74	.....	176,839.74	2,447,711.48	.....	2,447,711.48
	784,225.76	356.63	783,869.13	2,659,346.09	.....	2,659,346.09

a Including $102.86 legacies. *b* Billiard tables. *c* Bank circulation.
d Balance due on collector's account. *e* $328.65 dividends, and $27.98 costs.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First	$1,095,734.03	.....	$1,095,734.03	$627,449.54	.....	$627,449.54
Second	134,553.01	.....	134,553.01	846,708.31	*a*$12,808.81	833,899.50
Third	165,731.51	.....	165,731.51	2,371,838.28	*b*522.55	2,371,315.73
Fourteenth	144,664.94	.....	144,664.94	198,503.49	.....	198,503.49
Fifteenth	98,255.61	.....	98,255.61	177,202.97	25.00	177,177.97
Twenty-first	116,321.55	.....	116,321.55	586,709.39	.....	586,709.39
Twenty-eighth	840,699.85	$262.20	840,437.65	499,065.11	.....	499,065.11
	2,595,960.50	262.20	2,595,698.30	5,307,477.09	13,356.36	5,294,120.73
NORTH CAROLINA.						
Fourth	61,425.26	217.73	61,207.53	514,223.95	.....	514,223.95
Fifth	86,883.56	170.45	86,713.11	855,979.20	73.39	855,905.81
Sixth	337,024.47	260.23	336,764.24	84,613.10	.....	84,613.10
	485,333.29	648.41	484,684.88	1,454,816.25	73.39	1,454,742.86
OHIO.						
First	6,552,372.52	.....	6,552,372.52	458,859.38	.....	458,859.38
Sixth	1,530,541.42	1,008.84	1,529,532.58	1,361,363.49	.....	1,361,363.49
Tenth	102,757.34	.....	102,757.34	167,904.11	.....	167,904.11
Eleventh	1,120,217.90	1,258.95	1,118,958.95	216,726.30	.....	216,726.30
Eighteenth	147,957.45	.....	147,957.45	316,998.61	19.95	316,978.66
	9,453,846.63	2,267.79	9,451,578.84	2,521,851.89	19.95	2,521,831.94
PENNSYLVANIA.						
First	575,861.39	42,240.13	533,621.26	1,041,010.46	.....	1,041,010.46
Ninth	216,755.43	412.20	216,343.23	1,410,545.70	.....	1,410,545.70
Twelfth	125,346.57	.....	125,346.57	156,600.27	35.66	156,564.61
Nineteenth	51,068.62	.....	51,008.62	39,800.31	.....	39,800.31
Twenty-second	1,162,370.01	385.20	1,161,984.81	374,390.25	.....	374,390.25
Twenty-third	451,426.70	4.50	451,422.20	212,774.78	.....	212,774.78
	2,582,828.72	43,042.03	2,539,786.69	3,235,121.77	35.66	3,235,086.11
TENNESSEE.						
Second	53,314.99	308.10	53,006.89	54,713.71	.....	54,713.71
Fifth	781,670.36	191.88	781,478.48	73,745.47	*c*9,984.60	63,760.87
	834,985.35	499.98	834,485.37	128,459.18	9,984.60	118,474.58
TEXAS.						
First	22,493.54	.....	22,493.54	10,263.25	.....	10,263.25
Third	25,031.57	*d*13.20	25,018.37	22,373.40	.....	22,373.40
Fourth	40,976.46	47.57	40,928.89	23,085.00	.....	23,085.00
	88,501.57	60.77	88,440.80	55,721.65	.....	55,721.65
VIRGINIA.						
Second	65,035.20	.....	65,035.20	1,509,029.48	.....	1,509,029.48
Fourth	62,452.06	159.88	62,292.18	554,746.69	.....	554,746.69
Sixth	153,430.77	503.15	152,927.62	535,359.95	.....	535,359.95
	280,918.03	663.03	280,255.00	2,599,136.12	.....	2,599,136.12
WISCONSIN.						
First	782,464.73	132.32	782,332.41	559,026.53	.....	559,026.53
Second	22,493.75	.....	22,493.75	47,824.70	.....	47,824.70
Third	63,094.42	.....	63,094.42	56,643.68	91.92	56,551.76
Sixth	44,400.04	.....	44,400.04	35,294.69	.....	35,294.69
	912,452.94	132.32	912,320.62	698,789.60	91.92	698,697.68

a$7,675.35 legacies and $5,133.46 banks and bankers. *b*Legacies.
*c*Cotton tare. *d*Costs in suit.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$484,191.24	.....	$484,191.24	.....	.....	.....
Fourth	81,416.08	.....	81,416.08	.....	.....	.....
	565,607.32	.....	565,607.32	.....	.....	.....
ILLINOIS.						
First	1,178,533.16	.....	1,178,533.16	$260,910.42	.....	$260,910.42
Second	121,262.96	.....	121,262.96	962.22	.....	962.22
Fourth	90,627.15	.....	90,627.15	203.82	.....	203.82
Fifth	52,648.21	.....	52,648.21	928.04	.....	928.04
Eighth	46,388.77	.....	46,388.77	1,982.76	.....	1,982.76
Thirteenth	108,708.76	.....	108,708.76	1,069.78	.....	1,069.78
	1,598,169.01	.....	1,598,169.01	266,057.04	.....	266,057.04
INDIANA.						
Sixth	197,956.28	.....	197,956.28	836.10	.....	836.10
Seventh	156,080.35	.....	156,080.35	200.36	.....	200.36
Eleventh	63,037.31	.....	63,037.31	56,385.04	.....	56,385.04
	417,073.94	.....	417,073.94	57,421.50	.....	57,421.50
IOWA.						
Second	83,785.11	.....	83,785.11	264.00	.....	264.00
Third	75,218.96	.....	75,218.96	.....	.....	.....
Fourth	29,424.05	.....	29,424.05	.....	.....	.....
	188,428.12	.....	188,428.12	264.00	.....	264.00
KENTUCKY.						
Second	1,944.64	.....	1,944.64	128.00	.....	128.00
Fifth	186,870.05	.....	186,870.05	3,475.64	.....	3,475.64
Sixth	78,062.94	.....	78,062.94	3,532.02	.....	3,532.02
Seventh	6,635.83	.....	6,635.83	402.50	.....	402.50
Eighth	195.83	.....	195.83	56.00	.....	56.00
	273,709.29	.....	273,709.29	7,594.16	.....	7,594.16
MASSACHUSETTS.						
Third	862,888.08	.....	862,888.08	48,276.60	.....	48,276.60
Tenth	87,576.05	.....	87,576.05	5,410.10	.....	5,410.10
	950,464.13	.....	950,464.13	53,686.70	.....	53,686.70
MICHIGAN.						
First	386,822.05	.....	386,822.05	17,097.84	.....	17,097.84
Fourth	78,200.24	.....	78,200.24	4,112.54	.....	4,112.54
	465,022.29	.....	465,022.29	21,210.38	.....	21,210.38
MISSOURI.						
First	1,214,794.83	.....	1,214,794.83	1,186.14	.....	1,186.14
Fourth	13,720.75	.....	13,720.75	80.00	.....	80.00
Sixth	101,204.20	.....	101,204.20	6,308.98	.....	6,308.98
	1,329,719.78	.....	1,329,719.78	7,575.12	.....	7,575.12
NEW JERSEY.						
First	7,922.05	.....	7,922.05	1,282.94	.....	1,282.94
Third	23,317.57	.....	23,317.57	953.12	.....	953.12
Fifth	1,111,577.15	.....	1,111,577.15	4,022.96	.....	4,022.96
	1,142,816.77	.....	1,142,816.77	6,259.02	.....	6,259.02

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First	$1,464,651.71	.....	$1,464,651.71	$19,910.88	.....	$19,910.88
Second	535,455.84	.....	535,455.84	21,848.72	.....	21,848.72
Third	2,964,100.30	.....	2,964,100.30	3,010.02	.....	3,010.02
Fourteenth	340,128.18	.....	340,128.18	537.80	.....	537.80
Fifteenth	658,731.38	.....	658,731.38	222.50	.....	222.50
Twenty-first	306,371.67	.....	306,371.67	126.50	.....	126.50
Twenty-eighth	803,354.00	.....	803,354.00	4,887.34	.....	4,887.34
	7,072,793.08	.....	7,072,793.08	50,543.76	.....	50,543.76
NORTH CAROLINA.						
Fourth	962.93	.....	962.93	44.00	.....	44.00
Fifth	276.68	.....	276.68	.....	.....	.....
Sixth	356.67	.....	356.67	.....	.....	.....
	1,596.28	.....	1,596.28	44.00	.....	44.00
OHIO.						
First	945,304.13	.....	945,304.13	8,198.64	.....	8,198.64
Sixth	98,667.62	.....	98,667.62	56.00	.....	56.00
Tenth	314,326.27	.....	314,326.27	298.64	.....	298.64
Eleventh	190,363.05	.....	190,363.05	3,313.60	.....	3,313.60
Eighteenth	337,653.28	.....	337,653.28	17,838.68	.....	17,838.68
	1,886,314.35	.....	1,886,314.35	29,705.56	.....	29,705.56
PENNSYLVANIA.						
First	1,496,221.02	.....	1,496,221.02	15,315.82	.....	15,315.82
Ninth	60,454.59	.....	60,454.59	204.00	.....	204.00
Twelfth	221,525.24	.....	221,525.24	351.66	.....	351.66
Nineteenth	62,984.11	.....	62,984.11	284.00	.....	284.00
Twenty-second	249,909.15	.....	249,909.15	12,918.36	.....	12,918.36
Twenty-third	167,069.49	.....	167,069.49	6,247.22	.....	6,247.22
	2,258,163.60	.....	2,258,163.60	35,321.06	.....	35,321.06
TENNESSEE.						
Second	2,702.18	.....	2,702.18	248.00	.....	248.00
Fifth	29,054.80	.....	29,054.80	4,856.00	.....	4,856.00
	31,756.98	.....	31,756.98	5,104.00	.....	5,104.00
TEXAS.						
First	3,500.03	.....	3,500.03	183.56	.....	183.56
Third	44,384.29	.....	44,384.29	1,575.20	.....	1,575.20
Fourth	9,842.95	.....	9,842.95	2,697.40	.....	2,697.40
	57,727.27	.....	57,727.27	4,456.16	.....	4,456.16
VIRGINIA.						
Second	1,264.19	.....	1,264.19	705.34	.....	705.34
Fourth	316.67	.....	316.67	.....	.....	.....
Sixth	35,435.25	.....	35,435.25	24.00	.....	24.00
	37,016.11	.....	37,016.11	729.34	.....	729.34
WISCONSIN.						
First	1,193,460.58	.....	1,193,460.58	1,547.26	.....	1,547.26
Second	96,063.25	.....	96,063.25	4.00	.....	4.00
Third	148,207.35	.....	148,207.35	1,013.92	.....	1,013.92
Sixth	122,981.14	.....	122,981.14	4,080.56	.....	4,080.56
	1,560,712.32	.....	1,560,712.32	6,645.74	.....	6,645.74

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First						
Fourth						
ILLINOIS.						
First				$9,527.62	*a*$39.28	$9,488.34
Second						
Fourth						
Fifth						
Eighth						
Thirteenth						
				9,527.62	39.28	9,488.34
INDIANA.						
Sixth						
Seventh						
Eleventh				4.12	*b*4.12	
				4.12	4.12	
IOWA.						
Second						
Third						
Fourth						
KENTUCKY.						
Second				2,233.57	*c*82.28	2,151.29
Fifth				.90		.90
Sixth						
Seventh						
Eighth						
				2,234.47	82.28	2,152.19
MASSACHUSETTS.						
Third				57.30		57.30
Tenth				115.27		115.27
				172.57		172.57
MICHIGAN.						
First				33.21	*d*33.21	
Fourth				.51		.51
				33.72	33.21	.51
MISSOURI.						
First				91.62		91.62
Fourth						
Sixth						
				91.62		91.62
NEW JERSEY.						
First				1.92	*e*1.92	
Third						
Fifth				.97		.97
				2.89	1.92	.97

a Costs in suit. *b* Billiard tables. *c* Cotton tare. *d* Bank circulation. *e* Costs.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First				$79.45		$79.45
Second				3.92	*a*$3.92	
Third						
Fourteenth						
Fifteenth						
Twenty-first						
Twenty-eighth				.08		.08
				83.45	3.92	79.53
NORTH CAROLINA.						
Fourth						
Fifth						
Sixth				6.75		6.75
				6.75		6.75
OHIO.						
First				5.37		5.37
Sixth				432.75		432.75
Tenth						
Eleventh						
Eighteenth	$1,288.37		$1,288.37	.01		.01
	1,288.37		1,288.37	438.13		438.13
PENNSYLVANIA.						
First				3,277.41		3,277.41
Ninth						
Twelfth						
Nineteenth				25.20		25.20
Twenty-second				.12		.12
Twenty-third						
				3,302.73		3,302.73
TENNESSEE.						
Second						
Fifth				3,488.56	*b*3,488.56	
				3,488.56	3,488.56	
TEXAS.						
First				.01		.01
Third						
Fourth				1.81		1.81
				1.82		1.82
VIRGINIA.						
Second						
Fourth				599.96		599.96
Sixth				.34		.34
				600.30		600.30
WISCONSIN.						
First						
Second						
Third						
Sixth				5.54		5.54
				5.54		5.54

a Banks and bankers.

b Cotton tare.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$21,214.94	$287.47	$20,927.47	$1,790,636.94	$417.68	$1,790,219.26
Fourth	18,509.54	.....	18,509.54	290,584.63	71.67	290,512.96
	39,724.48	287.47	39,437.01	2,081,221.57	489.35	2,080,732.22
ILLINOIS.						
First	3,008.23	23.92	2,984.31	8,851,922.56	178.40	8,851,744.16
Second	2,605.06	.....	2,605.06	241,450.64	.....	241,450.64
Fourth	1,005.57	.....	1,005.57	357,801.42	7.51	357,793.91
Fifth	.....	.....	.....	13,657,928.09	.....	13,657,928.09
Eighth	1,278.32	58.85	1,219.47	1,136,906.31	58.85	1,136,847.46
Thirteenth	1,277.67	.....	1,277.67	579,695.32	36.67	579,658.65
	9,174.85	82.77	9,092.08	24,825,704.34	281.43	24,825,422.91
INDIANA.						
Sixth	150.14	.....	150.14	2,830,308.54	196.25	2,830,112.29
Seventh	224.45	.....	224.45	1,166,933.45	170.00	1,166,763.45
Eleventh	1,061.47	2.08	1,059.39	261,796.69	48.75	261,747.94
	1,436.06	2.08	1,433.98	4,259,038.68	415.00	4,258,623.68
IOWA.						
Second	1,683.11	.....	1,683.11	1,674,482.43	.....	1,674,482.43
Third	3,284.82	4.13	3,280.69	188,287.73	4.13	188,283.60
Fourth	813.85	.....	813.85	88,354.73	25.56	88,329.17
	5,781.78	4.13	5,777.65	1,951,124.89	29.69	1,951,095.20
KENTUCKY.						
Second	752.02	9.22	742.80	1,035,474.68	905.37	1,034,569.31
Fifth	870.19	123.88	746.31	5,251,319.79	1,854.40	5,249,465.39
Sixth	79.97	.....	79.97	4,141,341.13	482.40	4,140,858.73
Seventh	191.43	.....	191.43	1,295,634.19	131.40	1,295,502.79
Eighth	1,446.72	.....	1,446.72	693,759.84	2,208.88	691,550.96
	3,340.33	133.10	3,207.23	12,417,529.63	5,582.45	12,411,947.18
MASSACHUSETTS.						
Third	1,107.39	.....	1,107.39	2,113,980.22	.....	2,113,980.22
Tenth	6,092.20	.....	6,092.20	357,150.78	.....	357,150.78
	7,199.59	.....	7,199.59	2,471,131.00	.....	2,471,131.00
MICHIGAN.						
First	455.97	.....	455.97	1,590,882.20	340.75	1,590,541.45
Fourth	2,118.50	50.80	2,067.70	211,025.17	50.80	210,974.37
	2,574.47	50.80	2,523.67	1,801,907.37	391.55	1,801,515.82
MISSOURI.						
First	5,173.29	.....	5,173.29	6,227,290.00	.....	6,227,290.00
Fourth	62.00	.....	62.00	329,884.70	.....	329,884.70
Sixth	4,573.63	12.56	4,561.07	1,301,614.57	121.06	1,301,493.51
	9,808.92	12.56	9,796.36	7,858,789.27	121.06	7,858,668.21
NEW JERSEY.						
First	2,724.60	.....	2,724.60	208,162.23	358.55	207,803.68
Third	50.00	.....	50.00	647,110.60	.....	647,110.60
Fifth	736.43	.....	736.43	3,740,888.73	.....	3,740,888.73
	3,511.03	.....	3,511.03	4,596,161.56	358.55	4,595,803.01

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.						
First	$369.46	.....	$369.46	$3,208,195.07	.....	$3,208,195.07
Second	465.18	.....	465.18	1,539,034.98	$12,812.73	1,526,222.25
Third	67,578.69	.....	67,578.69	5,572,258.80	522.55	5,571,736.25
Fourteenth	407.74	.....	407.74	684,242.15	.....	684,242.15
Fifteenth	3,978.36	.....	3,978.36	938,390.82	25.00	938,365.82
Twenty-first	843.00	$14.70	828.30	1,010,372.11	14.70	1,010,357.41
Twenty-eighth	702.72	1.20	701.52	2,148,709.10	263.40	2,148,445.70
	74,345.15	15.90	74,329.25	15,101,203.03	13,638.38	15,087,564.65
NORTH CAROLINA.						
Fourth	1,505.44	.....	1,505.44	578,161.58	217.73	577,943.85
Fifth	1,995.26	1.20	1,994.06	945,134.70	245.04	944,889.66
Sixth	5,404.44	.....	5,404.44	427,405.43	260.23	427,145.20
	8,905.14	1.20	8,903.94	1,950,701.71	723.00	1,949,978.71
OHIO.						
First	2,044.91	240.00	1,804.91	7,966,784.95	240.00	7,966,544.95
Sixth	.....	.....	.....	2,991,061.28	1,008.84	2,990,052.44
Tenth	992.25	.....	992.25	586,278.61	.....	586,278.61
Eleventh	403.19	.....	403.19	1,531,024.04	1,258.95	1,529,765.09
Eighteenth	1,341.58	.....	1,341.58	823,077.98	19.95	823,058.03
	4,781.93	240.00	4,541.93	13,898,226.86	2,527.74	13,895,699.12
PENNSYLVANIA.						
First	1,425.78	.....	1,425.78	3,133,111.88	42,240.13	3,090,871.75
Ninth	357.94	35.00	322.94	1,688,317.66	447.20	1,687,870.46
Twelfth	2,937.50	.....	2,937.50	506,761.24	35.66	506,725.58
Nineteenth	5.00	.....	5.00	154,167.24	.....	154,167.24
Twenty-second	815.71	.....	815.71	1,800,403.60	385.20	1,800,018.40
Twenty-third	2.92	.....	2.92	837,521.11	4.50	837,516.61
	5,544.85	35.00	5,509.85	8,120,282.73	43,112.69	8,077,170.04
TENNESSEE.						
Second	994.24	19.20	975.04	111,973.12	327.30	111,645.82
Fifth	7,727.74	.....	7,727.74	900,542.93	13,665.04	886,877.89
	8,721.98	19.20	8,702.78	1,012,516.05	13,992.34	998,523.71
TEXAS.						
First	498.25	25.00	473.25	36,938.64	25.00	36,913.64
Third	421.29	.....	421.29	93,785.75	13.20	93,772.55
Fourth	2,015.91	2.10	2,013.81	78,619.53	49.67	78,569.86
	2,935.45	27.10	2,908.35	209,343.92	87.87	209,256.05
VIRGINIA.						
Second	231.59	6.00	225.59	1,576,265.80	6.00	1,576,259.80
Fourth	1,643.29	.....	1,643.29	619,758.67	159.88	619,598.79
Sixth	3,119.86	.....	3,119.86	727,370.17	503.15	726,867.02
	4,994.74	6.00	4,988.74	2,923,394.64	669.03	2,922,725.61
WISCONSIN.						
First	101.52	13.70	87.82	2,536,600.62	146.02	2,536,454.60
Second	175.11	4.17	170.94	166,560.81	4.17	166,556.64
Third	735.81	.....	735.81	269,695.18	91.92	269,603.26
Sixth	345.43	.....	345.43	207,107.40	.....	207,107.40
	1,357.87	17.87	1,340.00	3,179,964.01	242.11	3,179,721.90

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.
1	Alabama	$3,497.94	$2,711.77	$175.00	$200.00
2	Arkansas	2,675.29	38,726.54	.....	.....
3	California	318,507.94	286,479.90	9,358.33	6,183.33
4	Colorado	.....	25.45	641.67	.....
5	Connecticut	38,344.38	74,578.13	1,533.34	600.00
6	Delaware	13,025.53	.....	200.00	200.00
7	Florida	.....	.....	.....	.....
8	Georgia	10,185.70	204,126.08	900.00	566.67
9	Illinois	7,169.78	21,272,013.99	8,754.17	6,700.00
10	Indiana	33,941.83	3,393,021.57	1,108.33	1,000.00
11	Iowa	480.60	1,458,611.10	1,150.00	200.00
12	Kansas	2,118.71	19,249.46	83.33	.....
13	Kentucky	94,703.31	10,410,459.12	3,983.33	3,583.33
14	Louisiana	560.70	.....	1,500.00	1,716.67
15	Maine	.....	.....	62.50	.....
16	Maryland	10,090.80	1,178,852.17	4,416.67	6,116.67
17	Massachusetts	6,036.91	854,793.00	3,833.35	4,200.00
18	Michigan	.....	.....	391.67	1,000.00
19	Minnesota	.....	.....	1,133.33	200.00
20	Mississippi	465.84	.....	.....	.....
21	Missouri	5,049.51	3,027,829.90	3,458.33	5,600.00
22	Montana	.....	.....	100.00	.....
23	Nebraska	.....	2,052,485.10	175.00	400.00
24	Nevada	.....	.....	200.00	.....
25	New Hampshire	766.80	24,085.80	.....	.....
26	New Jersey	168,308.41	405,751.50	2,262.50	600.00
27	New Mexico	2,322.00	37.80	200.00	.....
28	New York	47,892.25	1,620,769.97	18,912.52	15,166.67
29	North Carolina	68,297.07	377,002.24	700.00	.....
30	Ohio	13,376.07	9,060,594.28	4,558.35	10,200.00
31	Oregon	2,117.70	3,970.80	991.66	200.00
32	Pennsylvania	41,904.90	2,002,167.77	14,691.73	14,058.34
33	Rhode Island	.....	81.90	100.00	.....
34	South Carolina	1,389.30	35,998.41	.....	.....
35	Tennessee	66,628.76	721,001.46	1,108.33	400.00
36	Texas	123.30	7,229.70	1,083.34	600.00
37	Vermont	776.70	.....	.....	.....
38	Virginia	104,777.74	108,802.08	1,099.99	1,200.00
39	West Virginia	24,843.30	170,191.80	300.00	.....
40	Wisconsin	.....	740,323.80	3,741.67	2,800.00
	Total	1,090,379.07	59,551,972.59	92,908.44	83,691.68
	Collections for fiscal year ended June 30, 1886	1,400,394.48	62,365,825.13	100,475.17	78,175.00

REVENUE BY STATES AND TERRITORIES.

DISTILLED SPIRITS.						
Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	
.....	.....	.....	$20,446.93	$2,975.03	.....	1
.....	.....	.....	15,434.07	2,825.01	.....	2
.....	.....	.....	279,225.16	39,737.52	$129.17	3
.....	.....	.....	66,039.78	6,929.17	.....	4
.....	.....	.....	73,806.79	4,333.34	.....	5
.....	.....	.....	16,484.75	1,212.50	.....	6
.....	.....	.....	9,085.42	1,083.33	.....	7
.....	.....	.....	39,551.04	4,383.32	25.00	8
.....	.....	.....	294,838.28	24,845.87	125.00	9
.....	.....	.....	151,509.77	6,275.01	.....	10
.....	.....	.....	85,372.90	5,437.51	.....	11
.....	.....	.....	34,981.14	950.00	.....	12
.....	.....	.....	86,941.17	21,508.35	33.33	13
.....	.....	.....	109,304.23	11,499.99	.....	14
.....	.....	.....	17,400.86	712.51	.....	15
.....	.....	.....	152,236.64	15,074.99	79.17	16
.....	.....	.....	170,994.22	19,500.03	12.50	17
.....	.....	.....	162,793.23	5,654.17	4.17	18
.....	.....	.....	94,891.76	4,666.66	.....	19
.....	.....	.....	19,712.51	883.33	.....	20
.....	.....	.....	153,951.78	17,500.04	29.17	21
.....	.....	.....	47,716.77	5,400.00	.....	22
.....	.....	.....	82,645.86	6,316.69	.....	23
.....	.....	.....	22,720.83	1,791.66	.....	24
.....	.....	.....	31,790.99	666.67	.....	25
.....	.....	.....	200,342.07	6,504.18	75.00	26
.....	.....	.....	39,205.23	3,758.34	.....	27
.....	.....	.....	812,573.88	80,450.21	75.00	28
.....	.....	.....	36,500.64	2,816.67	16.67	29
.....	.....	.....	330,763.72	33,608.34	119.17	30
.....	.....	.....	44,776.26	5,933.31	.....	31
.....	.....	.....	468,070.31	41,629.23	120.84	32
.....	.....	.....	31,349.17	3,125.01	.....	33
.....	.....	.....	22,318.73	1,766.67	.....	34
.....	.....	.....	40,531.06	5,258.34	.....	35
.....	.....	.....	74,694.41	4,770.82	.....	36
.....	.....	.....	10,852.55	100.00	.....	37
.....	.....	.....	61,129.87	3,908.35	.....	38
.....	.....	.....	18,478.45	766.67	.....	39
.....	.....	.....	155,804.98	9,745.82	16.67	40
.....	.....	.....	4,587,268.21	416,304.66	860.86	
.....	.....	.....	4,714,735.18	418,406.24	1,102.90	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.
		Stills, condensers, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.
1	Alabama			$30,006.67	$12,672.19
2	Arkansas			59,660.91	7,198.48
3	California	$740.00	$15.40	940,376.75	463,268.26
4	Colorado			73,636.07	33,652.83
5	Connecticut			193,195.98	102,897.59
6	Delaware			31,122.78	11,584.21
7	Florida			10,168.75	301,139.27
8	Georgia	80.00		259,817.81	8,007.07
9	Illinois	200.00	856.90	•21,615,503.99	617,489.91
10	Indiana		105.60	3,586,962.11	141,132.00
11	Iowa		587.40	1,551,839.51	132,366.38
12	Kansas			57,382.64	61,040.48
13	Kentucky	100.00	529.90	10,621,841.84	90,305.38
14	Louisiana			124,581.59	122,154.06
15	Maine			18,175.87	13,252.06
16	Maryland	160.00	4.10	1,367,031.21	309,462.80
17	Massachusetts	80.00	733.10	1,060,183.11	318,103.67
18	Michigan	40.00		169,883.24	272,283.96
19	Minnesota			100,891.75	98,002.32
20	Mississippi			21,061.68	1,109.33
21	Missouri	160.00	116.50	3,213,695.23	197,977.81
22	Montana			53,216.77	2,345.25
23	Nebraska		16.00	2,142,038.65	52,040.88
24	Nevada			24,712.49	1,429.50
25	New Hampshire			57,310.26	10,284.53
26	New Jersey	380.00	2.10	784,225.76	204,610.29
27	New Mexico			45,523.37	226.80
28	New York	120.00		2,595,960.50	3,534,428.62
29	North Carolina			485,333.29	7,627.98
30	Ohio	600.00	26.70	9,453,846.63	910,583.83
31	Oregon			57,989.73	5,771.38
32	Pennsylvania	180.00	5.60	2,582,828.72	2,800,277.28
33	Rhode Island			34,656.08	29,461.20
34	South Carolina			61,473.11	3,448.14
35	Tennessee		57.40	834,985.35	11,960.55
36	Texas			88,501.57	18,966.47
37	Vermont			11,729.25	10,125.70
38	Virginia			280,918.03	87,535.30
39	West Virginia		19.50	214,599.72	133,817.05
40	Wisconsin	20.00		912,452.94	224,875.52
	Total	2,860.00	3,076.20	65,829,321.71	11,364,916.33
	Collections for fiscal year ended June 30, 1886	3,000.00	10,151.90	69,092,266.00	*a*10,532,804.05

a Including $217.17 collected on cigars at $6 per thousand.

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.						
Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff-flour, sold or removed for use, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, plug or twist, cavendish, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Dealers in leaf-tobacco (special tax), $12.	
$1.00		$216.50				1
		130.00		$6,224.16		2
2,190.89		2,473.50	$464.92	30,218.79	$320.00	3
5.00		476.50		1,109.08	56.00	4
3.00		1,810.50	34.72	1,158.66	862.00	5
		210.50	182,213.80	420.34		6
529.50		1,403.00		726.55	387.00	7
3.50		178.50		24,540.00		8
1,353.27		7,529.00	5,127.63	612,727.18	848.50	9
		2,806.75		8,106.95	851.00	10
		1,590.25	79.60	33,546.00	55.00	11
		1,104.00		3,693.12	20.00	12
		1,441.50	33.84	1,376,376.60	12,947.16	13
7,720.01		692.00	3,567.57	147,680.85	235.00	14
11.00		351.50		19 80		15
41,128.80		4,396.00	33,478.06	580,457.28	1,143.00	16
682.76		3,254.50	3,582.59	28,558.58	630.50	17
1,166.00		3,508.00	62.80	821,406.74	177.00	18
		1,122.00	28.00	3,806.73	69.00	19
		14.00		6.50		20
.50		3,801.50	3,718.12	3,043,730.74	927.00	21
		66.00		66.40		22
		1,046.00		1,761.54	32.00	23
		15.50		67.20		24
71.50		198.75		67.48		25
329.65		4,832.00	206,067.61	2,200,150.16	165.50	26
		39.50		10.00		27
454,561.84	$32.40	28,594.00	12,348.46	1,111,724.46	6,239.50	28
137,413.61		193.50	3,173.62	1,279,309.58	3,331.58	29
1,360.05		8,740.50	1,393.06	1,512,401.78	4,280.99	30
		159.00		691.98	156.00	31
192.98		24,529.50	62,978.92	211,554.83	3,578.50	32
2.40		405.50		15.80	16.00	33
.50		108.00		3,280.56		34
		200.50	111.00	92,337.25	3,032.50	35
21.73		381.69		856.21	25.00	36
		151.50		224.60	14.00	37
143,497.71		985.06	6,237.46	2,335,862.21	4,927.01	38
		640.50		85,492.03	389.00	39
		3,543.00	240.48	434,630.74	1,052.50	40
792,247.20	32.40	113,340.00	524,942.26	15,995,019.46	46,768.24	
655,462.90	106.65	108,695.45	493,283.80	14,834,095.42	48,916.43	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	TOBACCO.			
		Dealers in leaf-tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf-tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf-tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.
1	Alabama	$0.42			$19,649.90
2	Arkansas	5.83	$104.17		16,580.20
3	California	5.41			36,384.30
4	Colorado				13,328.10
5	Connecticut	84.58			16,873.30
6	Delaware				8,708.10
7	Florida	1.25	104.17		7,394.76
8	Georgia				26,751.50
9	Illinois	52.91	41.67		81,236.91
10	Indiana	108.55			42,829.25
11	Iowa	4.17			37,091.70
12	Kansas				36,678.38
13	Kentucky	2,128.70			24,981.21
14	Louisiana				16,478.10
15	Maine				14,209.40
16	Maryland	187.07			29,705.80
17	Massachusetts	5.00			43,513.90
18	Michigan				43,842.37
19	Minnesota				24,331.74
20	Mississippi				15,158.60
21	Missouri	62.08			47,167.10
22	Montana				6,455.80
23	Nebraska	4.17			29,902.40
24	Nevada				4,341.00
25	New Hampshire				7,481.20
26	New Jersey				42,152.20
27	New Mexico				5,398.40
28	New York	4.59			155,706.07
29	North Carolina	168.42			21,089.53
30	Ohio	490.21	125.00		80,716.02
31	Oregon				11,577.00
32	Pennsylvania	339.36			129,249.80
33	Rhode Island				9,120.20
34	South Carolina				15,288.10
35	Tennessee	569.78			19,822.30
36	Texas	1.25	62.50		35,376.30
37	Vermont				5,680.50
38	Virginia	260.46			18,706.01
39	West Virginia	118.47			10,497.10
40	Wisconsin	82.71			33,958.10
	Total	4,685.39	437.51		1,245,412.65
	Collections for fiscal year ended June 30, 1886	4,896.70	62.50		a1,208,529.17

a Including $39.58 collected from dealers in manufactured tobacco at $5 per annum.

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.						
Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
.....	.....	.....	.....	.....	$32,540.01	1
$39.50	.....	.....	.....	.....	30,282.34	2
60.00	.....	$23.75	$48.60	$54.60	535,513.02	3
6.00	.....	.....	.....	.....	48,633.51	4
6.00	.....	77.50	13.20	17.40	123,838.45	5
19.50	.....	.....	25.20	.....	203,181.65	6
.....	.....	.....	.....	10.50	311,696.00	7
63.50	.....	78.75	21.60	.....	59,644.42	8
161.50	.....	148.75	497.30	57.30	1,327,271.83	9
63.00	$30.00	112.50	71.70	29.25	196,140.95	10
21.50	.....	41.88	6.60	8.40	204,811.48	11
7.00	.....	11.25	.....	16.20	102,570.43	12
493.25	.....	42.50	59.40	.....	1,508,809.54	13
241.50	.....	231.25	126.60	53.70	299,180.64	14
.....	.....	122.50	163.80	21.60	28,151.66	15
56.00	.....	.....	115.80	3.30	1,000,133.91	16
36.00	87.50	600.00	280.80	89.10	399,424.90	17
36.50	.....	427.50	230.70	41.70	1,143,183.27	18
24.50	.....	43.75	77.40	2.70	127,508.14	19
.....	.....	.....	.....	.....	16,288 43	20
370.50	.....	63.75	70.80	8.70	3,297,898.60	21
9.50	.....	12.50	.....	11.25	8,966.70	22
.....	.....	17.50	11.40	3.60	84,819.49	23
.....	.....	.....	.....	.....	5,853.20	24
.....	.....	100.00	95.40	7.20	18,306.06	25
60.00	.....	631.88	328.80	18.00	2,659,346.09	26
.....	.....	.....	.....	.....	5,674.70	27
676.00	60.00	1,583.75	1,240.50	276.90	5,307,477.09	28
1,258.50	.....	1,188.13	55.20	6.60	1,454,816.25	29
238.00	.....	730.00	651.90	140.55	2,521,851.89	30
.....	.....	15.00	.....	3.60	18,373.96	31
175.00	.....	471.25	1,558.50	215.85	3,235,121.77	32
.....	.....	90.00	75.00	3.60	39,189.70	33
22.00	.....	13.75	.....	.....	22,161.05	34
273.00	.....	117.50	34.80	.....	128,459.18	35
20.00	.....	.....	.....	10.50	55,721.65	36
.....	.....	60.00	18.00	2.40	16,276.70	37
1,015.00	.....	107.50	2.40	.....	2,599,136.12	38
65.00	.....	.....	.....	3.60	231,022.75	39
46.00	.....	193.75	146.40	20.40	698,789.60	40
5,563.75	177.50	7,358.14	6,027.80	1,138.50	30,108,067.13	
5,575.85	235.00	7,316.39	6,129.80	1,252.42	27,907,362.53	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	FERMENTED LIQUORS.					
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.
1	Alabama	$13,079.50	.....	$100.00	$505.61	$901.25	$14,585.76
2	Arkansas	.....	.....	.....	347.51	783.34	1,130.85
3	California	539,477.75	$4,737.49	8,700.00	5,194.18	7,497.90	565,607.32
4	Colorado	116,448.86	524.99	1,600.00	1,735.00	2,918.77	123,227.62
5	Connecticut	138,535.66	241.67	1,700.00	2,484.22	5,670.85	148,632.40
6	Delaware	27,417.00	100.00	300.00	158.34	212.50	28,187.84
7	Florida	.....	.....	.....	45.83	520.84	566.67
8	Georgia	2,474.38	.....	100.00	388.33	984.16	3,946.87
9	Illinois	1,564,359.74	783.39	10,324.99	12,486.24	10,214.65	1,598,169.01
10	Indiana	403,008.51	437.50	4,350.00	3,667.50	5,610.43	417,073.94
11	Iowa	174,037.70	1,420.83	4,800.00	5,157.07	3,012.52	188,428.12
12	Kansas	15,223.23	100.00	200.00	1,498.35	1,233.33	18,254.91
13	Kentucky	266,720.97	250.00	2,724.99	2,167.51	1,845.82	273,709.29
14	Louisiana	115,419.24	.....	700.00	335.00	1,075.00	117,529.24
15	Maine	.....	75.00	.....	1,349.19	400.00	1,824.19
16	Maryland	496,473.86	712.50	4,050.00	2,729.33	2,600.00	506,565.69
17	Massachusetts	925,885.69	225.00	3,241.66	11,011.79	10,099.99	950,464.13
18	Michigan	442,039.37	1,658.34	8,158.33	4,622.48	8,543.77	465,022.29
19	Minnesota	306,618.94	1,683.33	9,233.32	2,500.82	4,287.50	324,323.91
20	Mississippi	.....	.....	.....	3,085.86	712.50	3,798.36
21	Missouri	1,313,790.12	637.51	4,616.67	3,678.34	6,997.14	1,329,719.78
22	Montana	27,901.74	1,600.01	1,300.00	1,880.84	1,800.00	34,482.59
23	Nebraska	151,213.29	1,033.33	2,750.00	2,557.50	5,900.03	163,454.15
24	Nevada	33,280.35	945.83	1,100.00	400.00	1,233.34	36,959.52
25	New Hampshire	293,858.64	.....	500.00	3,255.00	2,379.18	299,992.82
26	New Jersey	1,122,533.75	929.17	3,204.18	7,901.74	8,247.93	1,142,816.77
27	New Mexico	5,783.83	725.00	270.83	430.84	1,882.84	9,093.34
28	New York	6,982,224.13	2,766.68	23,808.33	39,563.02	24,430.92	7,072,793.08
29	North Carolina	.....	.....	.....	790.03	806.25	1,596.28
30	Ohio	1,848,398.93	766.67	12,666.67	12,403.34	12,078.74	1,886,314.35
31	Oregon	62,584.98	2,668.76	2,100.00	1,918.33	3,052.08	72,324.15
32	Pennsylvania	2,194,885.52	7,133.39	24,208.36	16,825.87	15,110.46	2,258,163.60
33	Rhode Island	64,898.00	.....	300.00	1,675.21	666.69	67,539.90
34	South Carolina	14,416.13	58.33	100.00	348.33	550.00	15,472.79
35	Tennessee	29,678.62	.....	408.34	586.68	1,083.34	31,756.98
36	Texas	37,608.86	291.67	500.00	12,001.75	7,324.99	57,727.27
37	Vermont	.....	.....	.....	867.56	358.35	1,225.91
38	Virginia	34,992.75	58.34	100.00	748.35	1,116.67	37,016.11
39	West Virginia	89,858.20	50.00	600.00	923.33	545.84	91,977.37
40	Wisconsin	1,532,283.55	1,962.50	13,958.34	6,922.51	5,585.42	1,560,712.32
	Total	21,387,411.79	34,577.23	152,775.01	177,148.13	170,275.33	21,922,187.49
	Collections for fiscal year ended June 30, 1886	19,157,612.87	37,014.66	149,914.23	169,502.56	162,686.97	19,676,731.29

OF INTERNAL REVENUE, ETC.—Continued.

OLEOMARGARINE.							
Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
$8.88				$368.00	$960.00	$1,336.88	1
48.46				2,430.00	2,720.00	5,198.46	2
							3
7,470.42		$600.00	$1,000.00	2,388.00	3,160.00	14,618.42	4
3,801.54		600.00		6,440.00	2,280.00	13,121.54	5
57.66				592.00		649.66	6
2.00				188.00	240.00	430.00	7
40.44				412.00	240.00	692.44	8
211,293.04		4,200.00	5,500.00	32,084.00	12,980.00	266,057.04	9
55,057.50		600.00	500.00	1,024.00	240.00	57,421.50	10
				24.00	240.00	264.00	11
25,727.80		1,200.00	1,000.00	3,964.00	680.00	32,571.80	12
70.16				5,004.00	2,520.00	7,594.16	13
19.40				482.00	1,680.00	2,181.40	14
				408.00	80.00	488.00	15
47.70				1,152.00	480.00	1,679.70	16
13,474.70		600.00	500.00	20,392.00	18,720.00	53,686.70	17
1,864.38				10,946.00	8,400.00	21,210.38	18
54.62				76.00	720.00	850.62	19
				108.00		108.00	20
49.12				3,826.00	3,700.00	7,575.12	21
392.32				980.00	3,120.00	4,492.32	22
65.14				1,068.00	1,800.00	2,933.14	23
				76.00	920.00	996.00	24
.20				1,178.00	160.00	1,338.20	25
135.02				4,684.00	1,440.00	6,259.02	26
122.56				1,414.00	1,520.00	3,056.56	27
36,063.76		600.00	3,000.00	6,320.00	4,560.00	50,543.76	28
				44.00		44.00	29
13,655.56		600.00	2,000.00	9,770.00	3,680.00	29,705.56	30
							31
10,063.06		1,800.00	2,500.00	15,078.00	5,880.00	35,321.06	32
55,987.36		2,400.00	2,500.00	15,868.00	7,520.00	84,275.36	33
							34
				2,024.00	3,080.00	5,104.00	35
176.16				1,040.00	3,240.00	4,456.16	36
							37
67.34				422.00	240.00	729.34	38
52.00				260.00		312.00	39
55.74				2,390.00	4,200.00	6,645.74	40
435,924.04		13,200.00	18,500.00	154,924.00	101,400.00	723,948.04	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	STATES AND TERRITORIES.	BANKS AND BANKERS.					
		Circulation issued by any bank, etc., or person, per month, ½ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, ½ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Total collections not otherwise herein provided for.
1	Alabama					$17.06
2	Arkansas					
3	California					
4	Colorado					.01
5	Connecticut					
6	Delaware					
7	Florida					.02
8	Georgia			$3,000.00	$3,000.00	
9	Illinois					9,527.62
10	Indiana					4.12
11	Iowa					
12	Kansas					
13	Kentucky					2,234.47
14	Louisiana					186.07
15	Maine					
16	Maryland					16.04
17	Massachusetts					172.57
18	Michigan					33.72
19	Minnesota					
20	Mississippi					.02
21	Missouri					91.62
22	Montana					
23	Nebraska					38.30
24	Nevada					1,000.93
25	New Hampshire					
26	New Jersey					2.89
27	New Mexico					
28	New York					83.45
29	North Carolina					6.75
30	Ohio			1,288.37	1,288.37	438.13
31	Oregon					
32	Pennsylvania					3,302.73
33	Rhode Island					
34	South Carolina					253.61
35	Tennessee					3,488.56
36	Texas					1.82
37	Vermont					
38	Virginia					600.30
39	West Virginia					.06
40	Wisconsin					5.54
	Total			4,288.37	4,288.37	21,506.41
	Collections for fiscal year ended June 30, 1886					24,199.94

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.							
Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
.....	.....	.....	.....	.....	$56.38	$56.38	1
.....	.....	.....	$1,357.82	.....	.....	1,357.82	2
$5,170.56	.....	$32.75	34,509.67	$11.50	.....	39,724.48	3
.....	.....	.....	10.00	.....	29.23	39.23	4
145.49	.....	.....	1,340.79	146.93	983.89	2,617.10	5
.....	.....	.....	40.00	.....	115.87	155.87	6
.....	.....	40.00	.....	1.76	.....	41.76	7
4,375.11	.....	.....	5,170.76	.....	58.45	9,604.32	8
38.66	.....	5,706.95	1,337.50	50.33	2,041.41	9,174.85	9
144.24	.....	31.00	498.42	54.66	707.74	1,436.06	10
159.27	.....	2,249.00	789.05	18.02	2,566.44	5,781.78	11
138.20	.....	.....	40.00	57.38	104.75	340.33	12
1,381.94	.....	258.40	698.61	684.59	316.79	3,340.33	13
18.90	.....	.....	61.36	9.78	.....	90.04	14
8.22	$50.00	602.50	878.93	2.58	104.50	1,646.73	15
34.71	.....	.....	119.66	16.14	.....	170.51	16
859.77	.....	4,884.23	1,155.00	16.16	284.43	7,199.59	17
17.66	.....	1,600.00	445.00	33.53	478.28	2,574.47	18
4.85	.....	110.00	40.00	1.32	358.39	514.56	19
.....	.....	922.50	.....	.....	429.17	1,351.67	20
1,380.40	.....	.....	3,774.19	9.06	4,645.27	9,808.92	21
.....	.....	.....	.....	.....	.....	.....	22
4.21	.....	57.00	25.00	.27	34.49	120.97	23
647.36	.....	100.00	150.00	.....	.....	897.36	24
.....	.....	.....	450.00	.....	165.03	615.03	25
147.48	.....	336.41	2,468.51	14.46	544.17	3,511.03	26
.....	.....	.....	217.45	.....	.....	217.45	27
3,818.70	.....	1,530.36	68,941.63	7.56	46.90	74,345.15	28
746.36	.....	100.00	124.20	285.15	7,649.43	8,905.14	29
320.62	11.00	433.10	2,672.72	16.93	1,327.56	4,781.93	30
.....	.....	.....	200.00	.....	3,430.31	3,630.31	31
169.33	49.50	110.00	3,644.95	36.21	1,534.86	5,544.85	32
545.07	.....	.....	25.00	.....	.....	570.07	33
16.17	.....	139.30	.....	78.39	552.43	786.29	34
8,721.98	.....	.....	.....	.....	.....	8,721.98	35
649.15	.....	236.60	1,605.49	25.20	419.01	2,935.45	36
239.26	.....	.....	449.00	.....	199.63	887.89	37
825.04	.....	.....	3,062.25	1,013.11	94.34	4,994.74	38
54.48	.....	284.92	.....	15.12	.....	354.52	39
9.43	.06	200.00	725.00	103.04	320.34	1,357.87	40
30,792.62	110.56	19,965.02	137,027.96	2,709.18	29,599.49	220,204.83	
24,207.04	246.02	51,483.85	90,676.94	1,903.02	25,905.58	194,422.45	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$30,006.67	a$3,608.86	$26,397.81	$32,540.01	$36.55	$32,503.46
Arkansas	59,660.91	b133.14	59,527.77	30,282.34	.....	30,282.34
California	940,376.75	63.00	940,313.75	535,513.02	138.88	535,374.14
Colorado	73,636.07	.....	73,636.07	48,633.51	.....	48,633.51
Connecticut	193,195.98	.....	193,195.98	123,838.45	.....	123,838.45
Delaware	31,122.78	.....	31,122.78	203,181.65	.....	203,181.65
Florida	10,168.75	.....	10,168.75	311,696.00	.....	311,696.00
Georgia	259,817.81	476.45	259,341.36	59,644.42	20.83	59,623.59
Illinois	21,615,503.99	122.71	21,615,381.28	1,327,271.83	36.67	1,327,235.16
Indiana	3,586,962.11	c285.11	3,586,677.00	196,140.95	d123.69	196,017.26
Iowa	1,551,839.51	.....	1,551,839.51	204,811.48	25.56	204,785.92
Kansas	57,382.64	.....	57,382.64	102,570.43	.....	102,570.43
Kentucky	10,621,841.84	5,367.07	10,616,474.77	1,508,809.54	.....	1,508,809.54
Louisiana	124,581.59	.....	124,581.59	299,180.64	.....	299,180.64
Maine	18,175.87	.....	18,175.87	28,151.66	.....	28,151.66
Maryland	1,367,031.21	757.58	1,366,273.63	1,000,133.91	5.04	1,000,128.87
Massachusetts	1,060,183.11	.....	1,060,183.11	399,424.90	.....	399,424.90
Michigan	169,883.24	.....	169,883.24	1,143,183.27	e307.54	1,142,875.73
Minnesota	100,891.75	.....	100,891.75	127,508.14	.....	127,508.14
Mississippi	21,061.68	a4,459.95	16,601.73	16,288.43	.....	16,288.43
Missouri	3,213,695.23	8.10	3,213,687.13	3,297,898.60	f100.40	3,297,798.20
Montana	53,216.77	.....	53,216.77	8,966.70	.....	8,966.70
Nebraska	2,142,038.65	3.60	2,142,035.05	84,819.49	.....	84,819.49
Nevada	24,712.49	.....	24,712.49	5,853.20	.....	5,853.20
New Hampshire	57,310.26	.....	57,310.26	18,306.06	.....	18,306.06
New Jersey	784,225.76	g356.63	783,869.13	2,659,346.09	.....	2,659,346.09
New Mexico	45,523.37	.....	45,523.37	5,674.70	.....	5,674.70
New York	2,595,960.50	262.20	2,595,698.30	5,307,477.09	h13,356.36	5,294,120.73
North Carolina	485,333.29	648.41	484,684.88	1,454,816.25	73.39	1,454,742.86
Ohio	9,453,846.63	2,267.79	9,451,578.84	2,521,851.89	19.95	2,521,831.94
Oregon	57,989.73	.....	57,989.73	18,373.96	.....	18,373.96
Pennsylvania	2,582,828.72	43,042.03	2,539,786.69	3,235,121.77	35.66	3,235,086.11
Rhode Island	34,656.08	.....	34,656.08	39,189.70	.....	39,189.70
South Carolina	61,473.11	.....	61,473.11	22,161.05	.....	22,161.05
Tennessee	834,985.35	499.98	834,485.37	128,459.18	a9,984.60	118,474.58
Texas	88,501.57	i60.77	88,440.80	55,721.65	.....	55,721.65
Vermont	11,729.25	.....	11,729.25	16,276.70	.....	16,276.70
Virginia	280,918.03	663.03	280,255.00	2,599,136.12	.....	2,599,136.12
West Virginia	214,599.72	27.36	214,572.36	231,022.75	.....	231,022.75
Wisconsin	912,452.94	132.32	912,320.62	698,789.60	91.92	698,697.68
Total	65,829,321.71	63,246.09	65,766,075.62	30,108,067.13	24,357.04	30,083,710.09
Collections for fiscal year ended June 30, 1886	69,092,266.00	5,451.88	69,086,814.12	27,907,362.53	2,223.05	27,905,139.48

a Cotton tare.
b $23 income, $20 commercial brokers, and $90.14 sales.
c Including $42.55 billiard tables.
d Including $102.86 legacies.
e Bank circulation.
f Balance due on collector's account.
g $328.65 dividends and $27.98 costs.
h Including $8,197.90 legacies and $5,133.46 banks and bankers.
i Including $13.20 costs.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$14,585.76	a$7.32	$14,578.44	$1,336.88		$1,336.88
Arkansas	1,130.85		1,130.85	5,198.46		5,198.46
California	565,607.32		565,607.32			
Colorado	123,227.62		123,227.62	14,618.42		14,618.42
Connecticut	148,632.40		148,632.40	13,121.54		13,121.54
Delaware	28,187.84		28,187.84	649.66		649.66
Florida	566.67		566.67	430.00		430.00
Georgia	3,946.87	b434.10	3,512.77	692.44		692.44
Illinois	1,598,169.01		1,598,169.01	266,057.04		266,057.04
Indiana	417,073.94		417,073.94	57,421.50		57,421.50
Iowa	188,428.12		188,428.12	264.00		264.00
Kansas	18,254.91		18,254.91	32,571.80	$1.60	32,570.20
Kentucky	273,709.29		273,709.29	7,594.16		7,594.16
Louisiana	117,529.24	c388.97	117,140.27	2,181.40		2,181.40
Maine	1,824.19		1,824.19	488.00		488.00
Maryland	506,565.69	d3,102.53	503,463.16	1,679.70		1,679.70
Massachusetts	950,464.13		950,464.13	53,686.70		53,686.70
Michigan	465,022.29		465,022.29	21,210.38		21,210.38
Minnesota	324,323.91		324,323.91	850.62		850.62
Mississippi	3,798.36		3,798.36	108.00		108.00
Missouri	1,329,719.78		1,329,719.78	7,575.12		7,575.12
Montana	34,482.59	a41.67	34,440.92	4,492.32		4,492.32
Nebraska	163,454.15		163,454.15	2,933.14		2,933.14
Nevada	36,959.52		36,959.52	996.00		996.00
New Hampshire	299,992.82		299,992.82	1,338.20		1,338.20
New Jersey	1,142,816.77		1,142,816.77	6,259.02		6,259.02
New Mexico	9,093.34		9,093.34	3,056.56		3,056.56
New York	7,072,793.08		7,072,793.08	50,543.76		50,543.76
North Carolina	1,596.28		1,596.28	44.00		44.00
Ohio	1,886,314.35		1,886,314.35	29,705.56		29,705.56
Oregon	72,324.15		72,324.15			
Pennsylvania	2,258,163.60		2,258,163.60	35,321.06		35,321.06
Rhode Island	67,539.90		67,539.90	84,275.36		84,275.36
South Carolina	15,472.79		15,472.79			
Tennessee	31,756.98		31,756.98	5,104.00		5,104.00
Texas	57,727.27		57,727.27	4,456.16		4,456.16
Vermont	1,225.91		1,225.91			
Virginia	37,016.11		37,016.11	729.34		729.34
West Virginia	91,977.37		91,977.37	312.00		312.00
Wisconsin	1,560,712.32		1,560,712.32	6,645.74		6,645.74
Total	21,922,187.49	3,974.59	21,918,212.90	723,948.04	1.60	723,946.44
Collections for fiscal year ended June 30, 1886	19,676,731.29	133.33	19,676,597.96			

a Penalties.
b $420 successions and $14.10 sales.
c Legacies.
d $366.46 legacies and $2,736.07 gross receipts of expressmen.

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

STATES AND TERRITORIES.	BANKS AND BANKERS.			COLLECTIONS NOT OTHERWISE HEREIN PROVIDED FOR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama				$17.06	a$17.06	
Arkansas						
California						
Colorado				.01		.01
Connecticut						
Delaware						
Florida				.02		$0.02
Georgia	$3,000.00		$3,000.00			
Illinois				9,527.62	b39.28	9,488.34
Indiana				4.12	c4.12	
Iowa						
Kansas						
Kentucky				2,234.47	a82.28	2,152.19
Louisiana				186.07	d186.07	
Maine						
Maryland				16.04	e16.04	
Massachusetts				172.57		172.57
Michigan				33.72	f33.21	.51
Minnesota						
Mississippi				.02		.02
Missouri				91.62		91.62
Montana						
Nebraska				38.30		38.30
Nevada				1,000.93		1,000.93
New Hampshire						
New Jersey				2.89	g1.92	.97
New Mexico						
New York				83.45	h3.92	79.53
North Carolina				6.75		6.75
Ohio	1,288.37		1,288.37	438.13		438.13
Oregon						
Pennsylvania				3,302.73		3,302.73
Rhode Island						
South Carolina				253.61	i103.41	150.20
Tennessee				3,488.56	a3,488.56	
Texas				1.82		1.82
Vermont						
Virginia				600.30		600.30
West Virginia				.06		.06
Wisconsin				5.54		5.54
Total	4,288.37		4,288.37	21,506.41	3,975.87	17,530.54
Collections for fiscal year ended June 30, 1886				24,199.94	52.92	24,147.02

a Cotton tare.
b Costs in suit.
c Billiard tables.
d Legacies.
e Gross receipts of expressmen.
f Bank circulation.
g Costs.
h Banks and bankers.
i Cotton.

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$56.38	$56.38	.....	$78,542.76	$3,726.17	$74,816.59
Arkansas	1,357.82	.....	$1,357.82	97,630.38	133.14	97,497.24
California	39,724.48	287.47	39,437.01	2,081,221.57	489.35	2,080,732.22
Colorado	39.23	.....	39.23	260,154.86	.....	260,154.86
Connecticut	2,617.10	85.57	2,531.53	481,405.47	85.57	481,319.90
Delaware	155.87	.....	155.87	263,297.80	.....	263,297.80
Florida	41.76	.....	41.76	322,903.20	.....	322,903.20
Georgia	9,604.32	65.15	9,539.17	336,705.86	996.53	335,709.33
Illinois	9,174.85	82.77	9,092.08	24,825,704.34	281.43	24,825,422.91
Indiana	1,436.06	2.08	1,433.98	4,259,038.68	415.00	4,258,623.68
Iowa	5,781.78	4.13	5,777.65	1,951,124.89	29.69	1,951,095.20
Kansas	340.33	2.28	338.05	211,120.11	3.88	211,116.23
Kentucky	3,340.33	133.10	3,207.23	12,417,529.63	5,582.45	12,411,947.18
Louisiana	90.04	.....	90.04	543,748.98	575.04	543,173.94
Maine	1,646.73	.....	1,646.73	50,286.45	.....	50,286.45
Maryland	170.51	.....	170.51	2,875,597.06	3,881.19	2,871,715.87
Massachusetts	7,199.59	.....	7,199.59	2,471,131.00	.....	2,471,131.00
Michigan	2,574.47	50.80	2,523.67	1,801,907.37	391.55	1,801,515.82
Minnesota	514.56	.....	514.56	554,088.98	.....	554,088.98
Mississippi	1,351.67	.....	1,351.67	42,608.16	4,459.95	38,148.21
Missouri	9,808.92	12.56	9,796.36	7,858,789.27	121.06	7,858,668.21
Montana	.....	.....	.....	101,158.38	41.67	101,116.71
Nebraska	120.97	2.50	118.47	2,393,404.70	6.10	2,393,398.60
Nevada	897.36	.....	897.36	70,419.50	.....	70,419.50
New Hampshire	615.03	.....	615.03	377,562.37	.....	377,562.37
New Jersey	3,511.03	.....	3,511.03	4,595,161.56	358.55	4,595,803.01
New Mexico	217.45	.....	217.45	63,565.42	.....	63,565.42
New York	74,345.15	15.90	74,329.25	15,101,203.03	13,638.38	15,087,564.65
North Carolina	8,905.14	1.20	8,903.94	1,950,701.71	723.00	1,949,978.71
Ohio	4,781.93	240.00	4,541.93	13,898,226.86	2,527.74	13,895,699.12
Oregon	3,630.31	.....	3,630.31	152,318.15	.....	152,318.15
Pennsylvania	5,544.85	35.00	5,509.85	8,120,282.73	43,112.69	8,077,170.04
Rhode Island	570.07	.....	570.07	226,231.11	.....	226,231.11
South Carolina	786.29	.....	786.29	100,146.85	103.41	100,043.44
Tennessee	8,721.98	19.20	8,702.78	1,012,516.05	13,992.34	998,523.71
Texas	2,935.45	27.10	2,908.35	209,343.92	87.87	209,256.05
Vermont	887.89	.....	887.89	30,119.75	.....	30,119.75
Virginia	4,994.74	6.00	4,988.74	2,923,394.64	669.03	2,922,725.61
West Virginia	354.52	.....	354.52	538,266.42	27.36	538,239.06
Wisconsin	1,357.87	17.87	1,340.00	3,179,964.01	242.11	3,179,721.90
Total	220,204.83	1,147.06	219,057.77	118,829,523.98	96,702.25	118,732,821.73
Collections for fiscal year ended June 30, 1886	194,422.45	997.12	193,425.33	116,894,982.21	8,858.30	116,886,123.91

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS REVENUE DURING THE FISCAL

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, at $2	119,900	79,000	86,000	69,000	119,000	101,200
Barrel, at $1	233,840	190,300	116,600	172,200	216,000	87,200
One-half barrel, at 50 cents	1,417,000	1,268,000	932,000	857,000	704,000	640,000
One-third barrel, at 33⅓ cents	44,700	54,000	39,000	1,500	18,000	39,000
One-quarter barrel, at 25 cents	4,624,000	5,617,000	3,933,000	3,298,000	2,867,000	1,939,000
One-sixth barrel, at 16⅔ cents	278,100	224,400	157,800	120,900	171,000	114,000
One-eighth barrel, at 12½ cents	1,050,120	1,169,800	580,000	688,000	421,000	538,000
Total	7,767,660	8,602,500	5,844,400	5,206,600	4,516,000	3,458,400
Number of brewers' permits	24,400	5,600	.....	1,600	20,000	4,000

B.—STATEMENT OF NUMBER, KIND, AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

Denominations.	Value of each stamp.	Number issued in—			
		July.	Aug.	Sept.	Oct.
Rectifiers of less than 500 barrels	$100.00	50	10	.....	20
Rectifiers of 500 barrels or more	200.00	.....	.....	.....	10
Retail liquor dealers	25.00	1,900	300	100	2,000
Wholesale liquor dealers	100.00	20	30	20	50
Manufacturers of stills	50.00	10	10	.....	10
Stills manufactured	20.00	10	.....	.....	10
Worms manufactured	20.00	10	20	.....	10
Brewers, annual manufacture less than 500 barrels	50.00	30	10	.....	20
Brewers of 500 barrels or more	100.00	20	.....	20	40
Retail dealers in malt liquors	20.00	90	130	190	200
Wholesale dealers in malt liquors	50.00	80	20	50	100
Manufacturers of cigars	6.00	190	200	100	110
Dealers in leaf-tobacco of 25,000 pounds or less	5.00	10	70	.....	10
Dealers in leaf-tobacco	12.00	130	20	.....	40
Retail dealers in leaf-tobacco	250.00	.....	10	.....	.....
Dealers in manufactured tobacco	2.40	2,900	1,800	1,800	5,200
Manufacturers of tobacco	6.00	10	10	.....	10
Peddlers of tobacco, first class	30.00	10	.....	.....	.....
Peddlers of tobacco, second class	15.00	50	20	30	20
Peddlers of tobacco, third class	7.20	20	40	60	30
Peddlers of tobacco, fourth class	3.60	40	30	10	.....
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Manufacturers of oleomargarine	550.00	.....	.....	.....	.....
Manufacturers of oleomargarine	500.00	.....	.....	.....	360
Retail dealers in oleomargarine	48.00	.....	.....	.....	4,000
Wholesale dealers in oleomargarine	480.00	.....	.....	.....	850
Aggregate number of stamps	.....	5,580	2,730	2,380	13,100
Aggregate value of stamps	.....	$75,808	$25,866	$18,638	$868,146

B.—STATEMENT OF NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE ISSUED TO

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	.....	.....	.....	58,200	106,000
20 pounds	.....	.....	.....	37,800	86,800
30 pounds	.....	.....	.....	27,600	95,200
40 pounds	.....	.....	.....	35,800	69,600
50 pounds	.....	.....	.....	28,200	78,800
60 pounds	.....	.....	.....	19,200	26,800
70 pounds	.....	.....	.....	800	5,200
80 pounds	.....	.....	.....	.....	4,400
90 pounds	.....	.....	.....	.....	4,400
100 pounds	.....	.....	.....	.....	5,400
Total stamps for oleomargarine	.....	.....	.....	207,600	482,600
Exportation stamps for oleomargarine	.....	.....	.....	3,200	4,400
Aggregate of stamps	.....	.....	.....	210,800	487,000
Aggregate value	.....	.....	.....	$161,688	$399,588

AND THE NUMBER OF BREWERS' PERMITS ISSUED TO COLLECTORS OF INTERNAL YEAR ENDED JUNE 30, 1887.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
156,600	109,400	106,000	167,400	65,900	126,100	1,305,500	$2,611,000.00
142,200	77,100	219,200	206,800	149,000	250,400	2,060,840	2,060,840.00
831,000	638,500	978,300	918,500	850,000	1,540,500	11,574,800	5,787,400.00
.....	36,000	.....	30,000	28,500	30,600	321,300	107,100.00
2,667,000	2,102,000	4,151,000	3,576,000	4,498,000	5,034,400	44,306,400	11,076,600.00
138,000	216,300	243,000	396,600	49,500	239,400	2,349,000	391,500.00
663,200	456,000	1,166,000	919,600	968,400	854,200	9,474,320	1,184,290.00
4,598,000	3,635,300	6,863,500	6,214,900	6,609,300	8,075,600	71,392,160	23,218,730.00
8,800	.....	10,000	24,400	11,600	2,000	112,400	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Number issued in—								Aggregate number of each denomination.	Aggregate value of each denomination.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	.....	30	10	1,420	10	60	.....	1,610	$161,000.00
10	.....	30	.....	780	.....	10	20	860	172,000.00
700	1,200	1,400	100	203,500	6,100	5,900	600	223,800	5,595,000.00
50	40	40	10	4,910	30	40	40	5,280	528,000.00
.....	10	20	10	160	10	10	.....	250	12,500.00
.....	10	20	10	190	10	.....	.....	260	5,200.00
.....	.....	.....	10	180	10	.....	.....	240	4,800.00
10	20	.....	10	1,390	20	40	.....	1,550	77,500.00
.....	10	20	.....	2,070	10	50	20	2,260	226,000.00
70	130	120	80	9,600	30	230	110	10,980	219,600.00
20	30	70	30	3,750	70	110	110	4,440	222,000.00
220	280	290	150	19,610	570	410	180	22,310	133,860.00
20	10	110	.....	1,580	20	10	10	1,850	9,250.00
20	10	190	40	4,650	70	20	50	5,240	62,880.00
.....	20	.....	.....	40	.....	.....	.....	70	17,500.00
7,900	6,100	9,900	4,800	536,200	3,700	11,200	1,000	592,500	1,422,000.00
.....	.....	40	10	1,490	20	20	.....	1,610	9,660.00
10	.....	.....	.....	200	.....	.....	.....	220	6,600.00
20	20	20	10	1,070	.....	20	.....	1,280	19,200.00
30	20	40	20	1,300	10	10	20	1,600	11,520.00
20	20	.....	10	870	.....	30	10	1,040	3,744.00
.....	.....	.....	.....	220	40	.....	.....	260	156,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
10	.....	.....	.....	.....	.....	.....	.....	370	185,000.00
4,430	260	160	30	4,270	630	70	.....	13,850	664,800.00
130	20	30	.....	780	50	.....	.....	1,860	892,800.00
13,670	8,210	12,530	5,340	809,230	11,410	18,240	2,170	895,590	.....
$328,948	$84,886	$108,538	$23,730	$8,780,982	$255,172	$210,690	$37,010	.....	10,818,414.00

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
14,000	21,400	30,400	24,000	12,200	20,000	8,000	294,200	$111,796.00
8,000	10,600	6,800	13,400	4,400	6,000	600	174,400	101,152.00
8,000	6,800	9,200	12,400	4,000	14,000	2,000	179,200	139,776.00
1,000	8,600	3,000	11,400	5,000	7,000	600	142,000	139,160.00
7,000	12,600	8,000	33,000	9,200	17,000	.....	193,800	228,684.00
5,000	3,800	2,600	1,000	3,000	.....	800	62,200	85,836.00
200	.....	2,000	200	.....	.....	400	8,800	13,904.00
200	.....	2,000	200	.....	.....	.....	6,800	12,104.00
200	.....	2,000	200	.....	.....	.....	6,800	13,464.00
200	1,000	.....	200	.....	.....	.....	6,800	14,824.00
43,800	64,800	66,000	96,000	37,800	64,000	12,400	1,075,000	860,700.00
2,000	10,400	7,600	3,200	14,800	4,000	4,000	53,600	.....
45,800	75,200	73,600	99,200	52,600	68,000	16,400	1,128,600	.....
$33,844	$50,304	$49,320	$79,560	$30,204	$48,920	$7,272	.....	860,700.00

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS JUNE 30.

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
TAX-PAID SPIRIT STAMPS.					
10 gallons	3,300	2,400	2,400	16,200	3,000
20 gallons	36,750	32,550	39,600	54,000	28,500
30 gallons	6,450	8,550	4,050	20,700	5,250
40 gallons	45,450	32,700	41,400	58,500	40,200
50 gallons	1,650	1,350	150	1,200	2,400
60 gallons	1,650	1,800	1,500	2,550	1,650
70 gallons	.....	300	1,500	750	300
80 gallons	25,050	19,500	39,450	9,750	26,550
90 gallons	1,950	750	150	750	1,650
100 gallons	.....	.....	.....	.....	150
110 gallons	.....	.....	.....	.....	150
120 gallons	.....	.....	.....	150	.....
130 gallons	.....	.....	.....	.....	.....
Total tax-paid spirit stamps	122,250	99,900	130,200	164,550	109,800
OTHER THAN TAX-PAID SPIRIT STAMPS.					
Stamps for rectified spirits.					
5 gallons	6,600	6,600	11,200	17,600	8,600
10 gallons	7,400	10,000	6,200	28,600	17,600
20 gallons	8,400	11,200	10,200	35,600	9,200
30 gallons	4,600	27,200	19,800	22,600	28,000
40 gallons	88,000	45,800	74,200	65,400	113,800
50 gallons	200	5,000	400	8,000	3,200
60 gallons	.....	.....	.....	.....	400
70 gallons	200	600	200	1,000	400
80 gallons	.....	5,400	600	2,400	7,600
90 gallons	400	600	600	400	800
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	200	.....
120 gallons	.....	.....	.....	200	.....
130 gallons	.....	200	200	.....	.....
Total stamps for rectified spirits	115,800	112,600	123,600	182,000	189,600
Wholesale liquor dealers' stamps.					
5 gallons	9,600	14,700	5,700	9,000	5,400
10 gallons	15,900	20,100	18,300	30,900	19,500
20 gallons	11,400	9,600	6,900	12,300	12,000
30 gallons	.....	900	900	1,800	300
40 gallons	7,200	16,200	8,400	17,100	18,300
50 gallons	.....	6,900	1,800	3,300	3,000
60 gallons	.....	.....	.....	.....	.....
70 gallons	600	.....	.....	300	.....
80 gallons	.....	.....	.....	.....	.....
90 gallons	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total wholesale liquor dealers' stamps	44,700	68,400	42,000	74,700	58,500
Stamps for imported spirits.					
5 gallons	.....	.....	.....	900	.....
10 gallons	.....	.....	.....	1,200	300
20 gallons	.....	300	.....	900	.....
30 gallons	.....	.....	.....	300	.....
40 gallons	.....	.....	.....	300	.....
50 gallons	.....	.....	.....	.....	.....
60 gallons	.....	.....	.....	.....	.....
70 gallons	.....	.....	.....	.....	.....
80 gallons	.....	.....	.....	.....	.....
90 gallons	.....	.....	.....	.....	.....

ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED 1887.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
4,800	2,100	300	3,750	3,750	900	3,000	45,900	$784,890
29,400	44,250	31,200	20,250	37,200	30,600	37,800	422,100	11,016,810
6,150	11,400	5,400	9,600	8,400	21,300	4,500	111,750	3,922,425
61,800	51,300	47,400	52,050	53,100	49,500	30,900	564,300	24,885,030
1,350	1,650	600	600	1,800	450	600	13,800	732,780
.....	2,400	5,400	450	6,000	1,500	300	25,200	1,564,920
300	150	.....	.....	.....	1,500	150	4,950	351,945
31,650	24,750	17,100	24,300	24,000	10,350	25,350	277,800	22,251,780
1,500	4,200	900	750	150	1,500	1,500	15,750	1,403,325
.....	150	.....	.....	.....	.....	.....	300	29,430
.....	.....	.....	.....	.....	.....	.....	150	16,065
.....	.....	.....	.....	150	.....	150	450	52,245
.....	.....	.....	.....	150	.....	150	300	37,530
136,950	142,350	108,300	111,750	134,700	117,600	104,400	1,482,750	67,049,775
3,800	14,000	3,400	3,200	14,400	14,200	4,600	108,200	.....
13,000	17,800	14,400	2,800	14,200	7,400	7,000	146,400	.....
9,200	20,200	16,800	7,000	10,200	5,800	4,400	148,200	.....
13,400	13,200	16,200	6,800	2,600	27,400	15,000	196,800	.....
56,200	61,400	54,000	89,600	77,400	19,600	21,200	766,600	.....
800	3,800	2,000	10,400	6,600	1,400	.....	41,800	.....
600	400	.....	.....	.....	.....	1,000	2,400	.....
800	400	1,000	.....	.....	.....	400	5,000	.....
4,400	4,000	2,000	4,600	3,400	3,600	4,200	42,200	.....
200	400	200	400	4,800	1,200	1,200	11,200	.....
.....	.....	.....	.....	.....	.....	200	200	.....
.....	.....	.....	.....	.....	.....	.....	200	.....
.....	.....	.....	.....	.....	.....	200	200	.....
.....	.....	.....	.....	.....	.....	.....	200	.....
.....	.....	.....	200	.....	.....	200	600	.....
.....	.....	.....	.....	1,000	200	200	1,800	.....
102,400	135,600	110,000	125,000	134,600	80,800	59,600	1,471,600	.....
10,500	6,000	4,800	10,500	5,100	3,300	3,600	88,200	.....
18,300	17,100	9,900	26,100	13,200	10,500	10,800	210,600	.....
8,100	6,900	4,800	17,400	11,100	4,800	2,700	108,000	.....
1,500	.....	1,500	1,500	600	900	.....	9,900	.....
12,900	18,300	11,100	23,100	22,500	5,100	2,700	162,900	.....
900	4,200	3,600	1,500	1,800	3,000	300	30,300	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	600	.....	.....	1,500	.....
.....	1,200	.....	.....	.....	.....	.....	1,200	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	600	.....	.....	600	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
52,200	53,700	35,700	80,100	55,500	27,600	20,100	613,200	.....
.....	300	.....	.....	.....	.....	.....	1,200	.....
.....	300	300	.....	.....	.....	.....	2,100	.....
.....	.....	.....	.....	.....	.....	.....	1,200	.....
.....	.....	.....	300	.....	.....	.....	600	.....
.....	.....	.....	300	.....	.....	.....	600	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....

B.—STATEMENT OF THE NUMBER AND VALUE OF

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
Stamps for imported spirits—Continued.					
100 gallons	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....
Total stamps for imported spirits	.....	300	.....	3,600	300
Warehouse	47,600	142,000	112,400	124,400	280,000
Special warehouse	.....	.....	.....	6,000	1,800
Rewarehousing	.....	.....	.....	.....	.....
Exportation	4,000	.....	.....	.....	.....
Total other than tax-paid stamps	212,100	323,300	278,000	390,700	530,200
Grand aggregate of stamps	334,350	423,200	408,200	555,250	640,000
Aggregate value of tax-paid spirit stamps	$5,616,675	$4,466,340	$6,423,570	$6,133,455	$5,307,930
Aggregate value of other than tax-paid spirit stamps	$400	.....	.....	.....	.....
Grand aggregate value	$5,617,075	$4,466,340	$6,423,570	$6,133,455	$5,307,930

STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	600	300	600	.....	.....	.....	5,700	.....
126,000	75,200	136,400	226,800	108,400	205,200	57,200	1,641,600	.....
4,800	300	6,000	1,500	.....	.....	10,500	30,900	.....
.....	.....	.....	.....	.....	.....	3,900	3,900	.....
8,400	.....	4,000	8,000	4,000	400	800	29,600	$2,960
293,800	265,400	292,400	442,000	302,500	314,000	152,100	3,796,500	.....
430,750	407,750	400,700	553,750	437,200	431,600	256,500	5,279,250	.....
$6,552,495	$6,472,035	$4,916,430	$5,298,075	$6,111,720	$4,931,010	$4,820,040	.....	67,049,775
$840	.....	$400	$800	$400	$40	$80	.....	2,960
$6,553,335	$6,472,035	$4,916,830	$5,298,875	$6,112,120	$4,931,050	$4,820,120	.....	67,052,735

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, DURING THE FISCAL YEAR

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Tobacco. (8 *cents per pound*).						
1 ounce	960,000	800,000	941,000	1,400,000	1,264,000	720,000
2 ounces	9,418,400	9,877,600	9,135,000	11,110,000	10,102,400	10,516,200
3 ounces	507,000	875,000	621,000	701,000	625,600	316,000
4 ounces	9,341,000	9,377,000	7,391,000	9,236,900	6,176,000	7,648,500
8 ounces	1,358,550	1,524,510	1,372,530	1,695,030	1,452,120	1,528,500
16 ounces	435,630	434,250	349,200	545,610	333,810	539,460
½ pound	68,904	55,800	30,612	49,500	57,000	25,200
1 pound	27,540	25,800	12,000	6,840	40,260	240
2 pounds	4,680	26,400	9,600	11,040	11,460	8,640
3 pounds	55,680	16,800	20,400	29,640	11,400	13,800
4 pounds	25,944	6,000	3,600	17,280	1,800	30,000
5 pounds	62,784	51,900	25,200	22,440	27,204	16,440
10 pounds	230,000	239,600	324,400	289,200	234,000	138,400
20 pounds	214,800	150,800	290,400	204,800	243,600	132,800
30 pounds	52,800	8,000	104,000	35,200	26,000	15,200
40 pounds	44,400	35,600	76,800	48,400	23,200	14,400
50 pounds	10,400	4,000	8,400	6,000	.....	8,400
60 pounds	2,400	.....	.....	4,800	400	.....
Total	22,820,912	23,509,060	20,715,142	25,413,680	20,640,254	21,672,180
Foil wrappers (8 *cents per pound*).						
1 ounce	3,028,800	2,324,240	2,901,000	2,755,040	2,807,560	2,624,600
2 ounces	20,160	.....	.....	.....	57,600	40,320
4 ounces	.....	.....	.....	.....	.....	.....
8 ounces	.....	.....	.....	.....	.....	.....
Total	3,048,960	2,624,240	2,901,000	2,755,040	2,865,160	2,664,920
Snuff (8 *cents per pound*).						
½ ounce	.....	20,580	19,992	392,000	196,980	19,600
1 ounce	921,984	1,913,352	1,398,460	2,188,144	1,824,760	1,368,276
2 ounces	343,440	479,520	730,836	816,480	745,200	501,120
3 ounces	.....	.....	.....	6,000	.....	.....
4 ounces	66,800	34,000	52,080	146,500	40,400	32,000
6 ounces	320,800	284,000	264,000	642,000	340,000	370,000
8 ounces	24,800	9,200	9,280	13,600	6,000	3,700
16 ounces	45,000	44,000	17,000	50,000	34,500	38,000
½ pound	2,520	1,200	6,120	6,720	960	7,080
1 pound	1,680	8,520	23,508	9,480	2,160	8,280
2 pounds	3,360	7,680	7,956	8,880	7,800	2,640
3 pounds	2,280	480	7,836	6,960	1,200	8,880
4 pounds	.....	.....	1,200	.....	.....	.....
5 pounds	5,844	15,204	7,584	17,280	5,460	12,768
10 pounds	1,200	3,600	2,000	1,600	2,000	2,800
20 pounds	2,400	800	1,600	2,000	2,800	400
Total	1,742,108	2,822,136	2,549,452	4,307,644	3,210,220	2,375,544
Exportation.						
Tobacco	9,200	9,200	2,800	4,800	11,600	400
Cigars	.....	400	800	800	400	.....
Cigars ($3 *per thousand*).						
25s	277,400	179,000	221,500	312,700	298,000	416,500
50s	5,092,500	4,458,000	4,842,000	4,823,000	4,510,000	4,355,500
100s	844,500	549,500	875,500	681,500	1,102,000	532,000
200s	10,900	1,500	1,200	20,000	20,100	100
250s	40,600	25,720	45,115	35,800	28,420	22,200
500s	2,000	1,500	120	22,500	750	.....
Total	6,267,900	5,215,220	5,985,435	5,895,500	5,959,270	5,326,300
Cigarettes (50 *cents per thousand*).						
10s	7,086,400	7,880,240	6,848,000	9,016,000	13,016,000	5,632,000
20s	2,388,000	3,800,000	2,480,000	5,386,000	2,160,000	720,000
50s	19,200	.....	19,200	48	19,200	1,212
100s	25,000	22,500	15,000	24,050	39,000	25,080
Total	9,518,600	11,702,740	9,362,200	14,426,098	15,234,200	6,378,292

SNUFF, CIGARS, AND CIGARETTES ISSUED TO COLLECTORS OF INTERNAL REVENUE ENDED JUNE 30, 1887.

Number issued in—						Aggregate number of stamps issued.	Aggregate value of stamps issued.
Jan.	Feb.	Mar.	Apr.	May.	June.		
860,000	962,000	2,202,000	1,250,000	764,000	660,000	12,783,000	$63,915.00
11,608,100	9,812,900	12,699,400	11,786,660	11,725,500	10,893,000	128,685,160	1,286,851.60
313,000	454,000	748,000	542,000	676,000	549,000	6,927,600	103,914.00
7,975,000	8,708,500	8,428,000	10,576,160	7,999,000	9,054,000	101,911,060	2,038,221.20
1,421,025	1,133,385	1,591,320	1,624,515	1,178,430	1,630,515	17,510,430	700,417.20
449,835	460,605	369,645	490,005	403,605	636,000	5,447,655	435,812.40
9,900	44,208	94,140	17,304	27,000	14,916	494,484	19,779.36
7,404	15,000	6,060	8,184	13,500	30,108	192,936	15,434.88
15,300	9,600	13,800	19,704	9,000	13,908	153,132	24,501.12
11,400	13,200	16,800	26,904	14,400	35,508	265,932	63,823.68
3,000	4,200	25,200	15,624	600	29,508	162,756	52,081.92
90,600	19,200	43,200	36,504	25,800	93,408	514,680	205,872.00
144,000	496,000	192,400	190,400	236,400	244,800	2,959,600	4,498,592.00
173,200	446,000	190,800	115,600	160,800	234,400	2,558,000	5,934,560.00
34,400	110,800	72,000	69,200	42,800	126,000	706,400	2,203,968.00
22,800	68,400	45,200	30,000	11,600	22,800	443,600	1,738,912.00
6,000	6,000	10,000	.....	2,000	5,600	66,800	315,296.00
.....	2,000	1,200	2,000	3,200	2,000	18,000	99,360.00
23,144,964	22,765,998	26,749,165	26,800,764	23,293,635	24,275,471	281,801,225	19,801,312.36
2,577,040	2,683,472	2,579,080	2,469,080	2,721,240	2,606,400	32,377,552	161,887.76
25,920	14,900	4,320	9,360	1,440	4,320	178,340	1,783.40
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
2,602,960	2,698,372	2,583,400	2,478,440	2,722,680	2,610,720	32,555,892	163,671.16
40,180	.....	.....	.....	392,980	.....	1,082,312	2,705.78
736,176	2,560,152	1,237,544	1,756,160	2,236,360	1,313,984	19,455,352	97,276.76
339,120	481,680	520,560	784,080	432,000	449,280	6,623,316	66,233.16
.....	10,000	10,400	110,000	10,000	10,000	156,400	2,346.00
68,600	48,000	72,400	64,000	100,200	62,000	786,980	15,739.60
362,000	380,000	460,600	488,000	428,000	430,000	4,769,400	143,082.00
11,600	18,200	15,700	23,700	7,200	2,000	144,980	5,799.20
33,000	32,000	40,000	69,000	35,000	23,000	460,500	36,840.00
12,600	1,080	7,800	6,480	1,200	1,200	54,960	2,198.40
19,800	1,800	16,200	9,024	8,400	10,800	119,652	9,572.16
22,080	9,000	3,000	7,680	15,000	3,000	98,076	15,692.16
7,680	4,200	2,760	6,492	7,800	1,440	58,008	13,921.92
.....	.....	300	.....	.....	.....	1,500	480.00
8,880	23,220	12,120	13,092	7,560	9,000	138,012	55,204.80
2,000	1,600	2,800	1,600	1,600	1,600	24,400	19,520.00
1,200	2,400	1,200	1,600	3,200	1,200	20,800	33,280.00
1,664,916	3,573,332	2,403,384	3,340,908	3,686,500	2,318,504	33,994,648	519,891.94
13,200	.....	11,600	400	14,000	10,800	88,000	.....
.....	.....	.....	.....	400	800	3,600	.....
.....	.....	.....	.....	.....	.....	.....	.....
333,200	312,500	264,000	309,900	230,500	257,500	3,412,700	255,952.50
4,585,000	3,810,000	3,716,500	5,257,000	3,966,500	4,355,700	53,771,700	8,065,755.00
647,000	487,000	748,000	851,700	509,000	790,000	8,617,700	2,585,310.00
5,700	5,100	10,400	11,000	7,200	15,200	108,400	65,040.00
24,900	15,600	33,000	43,500	26,500	43,200	384,555	288,416.25
2,100	30	700	11,750	1,050	.....	42,500	63,750.00
5,597,900	4,630,230	4,772,600	6,484,850	4,740,750	5,461,600	66,337,555	11,324,223.75
6,552,000	8,388,000	7,922,400	11,888,000	10,216,000	11,685,040	106,130,080	530,650.40
2,184,000	1,504,000	1,369,120	1,840,000	1,408,000	1,942,560	27,181,680	271,816.80
14,400	9,000	12,000	.....	8,400	1,248	103,908	2,597.70
12,200	6,000	12,200	42,100	.....	27,000	250,130	12,506.50
8,762,600	9,907,000	9,315,720	13,770,100	11,632,400	13,655,848	133,665,798	817,571.40

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL REVENUE ADHESIVE STAMPS ORDERED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Denominations.	Number ordered in—			Aggregate number of each denomination.	Aggregate value of each denomination.
	Sept.	Dec.	Jan.		
Documentary stamps.					
5 cents	1	.....	1	2	$0.10
25 cents	.....	1	.....	1	.25
50 cents	.....	1	1	2	1.00
$3	.....	.....	1	1	3.00
Aggregate number	1	2	3	6	.....
Aggregate value	$0.05	$0.75	$3.55	.....	$4.35

B.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM THE SALE OF INTERNAL REVENUE ADHESIVE STAMPS DURING THE FISCAL YEAR ENDED JUNE 30, 1887.

Months.	Receipts.
July	----------
August	----------
September	$0.05
October	----------
November	----------
December	500.75
January	3.55
February	5,099.62
March	2,173.11
April	----------
May	----------
June	----------
Total	7,777.08

C.—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS FROM THE TIES, IN EACH STATE AND TERRITORY OF THE UNITED STATES, TO THE AGGREGATE 30, 1887.

[NOTE.—The percentages of receipts from the several general sources of revenue now exempt from

continued

	STATES AND TERRITORIES.	SPIRITS.							
		Fiscal years ended June 30—							
		1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.
1	Alabama	.....	.....	.2098	.7495	.9487	.2661	.1870	.1571
2	Arizona	.....	.....	.....	.0049	.0228	.0073	.0090	.0145
3	Arkansas	.....	.....	.0477	.1020	.2254	.0886	.1274	.1199
4	California	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027
5	Colorado	.0218	.0582	.0355	.0881	.1930	.0276	.0242	.0279
6	Connecticut	.4498	1.1256	.7621	.8995	1.3819	.4935	.5213	.8272
7	Dakota	.....	.....	.....	.0017	.0231	.0090	.0053	.0065
8	Delaware	.0181	.2160	.0487	.0559	.1215	.0510	.0359	.0611
9	District of Columbia	.1313	.2605	.1101	.1146	.2629	.0808	.0697	.0792
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0393
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2168	.2660
12	Idaho	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492
13	Illinois	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777	23.0475
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872	.8273
16	Kansas	.0282	.1414	.0943	.1225	.2509	.0809	.1297	.1430
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367	8.8140
18	Louisiana	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504
19	Maine	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1589
20	Maryland	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798
21	Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417	3.9164
22	Michigan	.5723	.8632	.4634	.6284	.8183	.4439	.4295	.7618
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350
24	Mississippi	.....	.....	.0210	.0348	.1749	.1012	.1124	.1189
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773	3.3373
26	Montana	.....	.0333	.0442	.0537	.2274	.0486	.0375	.0770
27	Nebraska	.0194	.0462	.0458	.0523	.1595	.0910	.0535	.2605
28	Nevada	.0223	.0600	.0376	.0402	.1163	.0605	.0486	.0454
29	New Hampshire	.0568	.1112	.0903	.0890	.1735	.0644	.0622	.0859
30	New Jersey	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988	.8333
31	New Mexico	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7366
34	Ohio	21.9722	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950
35	Oregon	.0561	.0615	.0655	.0799	.2093	.0509	.0608	.0517
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895
37	Rhode Island	.0483	.2149	.3366	.2848	.4412	.0769	.1357	.0939
38	South Carolina	.....	.....	.0760	.1668	.3446	.1035	.1059	.1129
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949	.9007
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1530	.2241
41	Utah	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275
42	Vermont	.0308	.0648	.0533	.0439	.0774	.0314	.0247	.0439
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885
44	Washington	.0086	.0529	.0167	.0669	.1701	.0586	.0449	.0392
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227
46	Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720
47	Wyoming	.....	.....	.....	.....	.....	.0019	.0168	.0099
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

SEVERAL GENERAL SOURCES OF INTERNAL REVENUE NOW TAXABLE, INCLUDING PENAL-
RECEIPTS FROM THE SAME SOURCES, BY FISCAL YEARS, FROM JULY 1, 1863, TO JUNE

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.

SPIRITS.

Fiscal years ended June 30—

1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	
.1477	.1505	.1429	.1116	.0980	.1096	.1367	.1273	.1104	.1035	.0738	.0731	1
.0204	.0166	.0122	.0121	.0123	.0170	.0256	.0277	.0270	.0337	.0393	.0350	2
.1128	.1100	.0743	.0666	.0821	.0998	.1675	.1445	.1237	.1203	.0757	.0783	3
2.0915	2.1665	2.7844	3.0791	2.6027	1.8635	.9497	1.0547	1.9768	2.9089	3.2464	2.9916	4
.0295	.0613	.0561	.0520	.0464	.0508	.0597	.0863	.1051	.1195	.1330	.0992	5
.7118	.7563	.5618	.5545	.4743	.5618	.5361	.4594	.2727	.3778	.2749	.2083	6
.0073	.0082	.0139	.0100	.0098	.0226	.0329	.0339	.0312	.0322	.0373	.0483	7
.0251	.0769	.0291	.0309	.0551	.0432	.0505	.0505	.0608	.0388	.0615	.0277	8
.0776	.0724	.0679	.0634	.0612	.0043	.....	.....	.....	.....	.....	.....	9
.0390	.0481	.0333	.0308	.0229	.0230	.0283	.0245	.0191	.0189	.0166	.0145	10
.3217	.2783	.3078	.2908	.2709	.2258	.4091	.3526	.3131	.3481	.3409	.3788	11
.0354	.0291	.0307	.0287	.0235	.0232	.0315	.0327	.0279	.0294	.0326	.0350	12
25.1264	26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737	29.8029	13
9.4309	9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472	9.7603	8.0641	6.5587	14
.9809	.9539	.6791	.6043	.8007	.2701	.6314	.4664	.3753	.3690	1.5235	4.5050	15
.1123	.1372	.0973	.0700	.0608	.0617	.0758	.0818	.1434	.0895	.0910	.0929	16
7.6181	7.0252	10.3248	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456	10.1413	11.9381	17.8193	17
1.3060	1.4082	1.1812	.4294	.1841	.2055	.5909	.2701	.2347	.2092	.3333	.1973	18
.1572	.1557	.0752	.0394	.0269	.0173	.0302	.0409	.0296	.0374	.0361	.0362	19
2.7317	2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	20
4.5278	3.2143	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9603	1.8302	1.7356	21
.5954	.7554	.5402	.5165	.4316	.3085	.2569	.2261	.1903	.1901	.1852	.1996	22
.1258	.1327	.1234	.1153	.1118	.0959	.1151	.1173	.1368	.1099	.1241	.1346	23
.1165	.1331	.1155	.0899	.0772	.0721	.0854	.0738	.0701	.0703	.0585	.0424	24
3.5495	3.6976	3.9069	3.4068	.6063	3.0860	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	25
.0271	.0278	.0370	.0261	.0218	.0218	.0330	.0329	.0297	.0354	.0513	.0561	26
.3049	.3661	.4457	.4246	.7647	.9231	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	27
.0546	.0565	.0577	.0546	.0570	.0471	.0561	.0508	.0440	.0363	.0302	.0275	28
.1093	.1529	.1522	.1677	.1316	.1161	.1292	.1078	.1028	.0920	.0843	.0883	29
.8943	1.4841	.5930	.8735	.3999	.7670	.6680	.6550	.4699	.7282	.7822	.7359	30
.0284	.0306	.0244	.0312	.0282	.0224	.0280	.0276	.0401	.0538	.0582	.0549	31
9.0375	7.7907	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129	3.3728	32
.2160	.5543	.4054	.3869	.3797	.4941	.5194	.5415	.8008	.9191	.7476	.7340	33
20.4975	20.8976	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571	15.0115	34
.0470	.0480	.0441	.0399	.0344	.0384	.0467	.0492	.0442	.0453	.0454	.0526	35
4.6317	4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336	3.0851	3.3347	3.7386	36
.1625	.1446	.1252	.0559	.0599	.0704	.0775	.0721	.0639	.0596	.0519	.0513	37
.1417	.1591	.0948	.1059	.0872	.0913	.1261	.1126	.1070	.0950	.0742	.0907	38
.9021	.9100	1.0018	1.2901	.7806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	39
.2817	.3147	.2700	.2145	.1838	.1675	.2105	.2045	.1402	.1324	.1147	.1400	40
.0171	.0338	.0460	.0263	.0205	.0180	.0443	.0214	.0183	.0167	.0173	.0179	41
.0462	.0366	.0302	.0245	.0208	.0204	.0233	.0250	.0221	.0190	.0176	.0152	42
.7790	1.2200	1.0027	.9746	.4807	.6675	.6001	.5091	.5634	.4557	.4789	.3591	43
.0188	.0119	.0162	.0137	.0129	.0120	.0133	.0139	.0123	.0145	.0170	.0217	44
.2050	.2541	.4620	.4445	.3107	.3135	.0789	.0842	.0954	.1650	.1907	.2793	45
1.5928	1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988	1.3206	1.0686	.9973	46
.0065	.0119	.0132	.0122	.0153	.0131	.0148	.0116	.0108	.0104	.0113	.0096	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	SPIRITS.				TOBACCO.			
		Fiscal years ended June 30—				Fiscal years ended June 30—			
		1884.	1885.	1886.	1887.	1864.	1865.	1866.	1867.
1	Alabama	.0755	.0672	.0629	.0456	.....	.....	.0128	.2225
2	Arizona	.0026	.....	.....	.....	.....	.....	.....	.0005
3	Arkansas	.0798	.0874	.0906	.0906	.....	.....	.0002	.0081
4	California	2.8932	2.3167	1.5117	1.4286	.5109	1.0594	4.0884	4.6071
5	Colorado	.0898	.0950	.0913	.1119	.0002	.0001	.0001	.0316
6	Connecticut	.2295	.2634	.3149	.2935	.5096	.6836	.7895	.7198
7	Dakota	.0039	.....	.....	.....	.....	.....	.....	.....
8	Delaware	.0343	.0660	.0347	.0473	.8173	.6711	1.3358	1.0713
9	District of Columbia	.....	.....	.....	.....	.0449	.0703	.0628	.0538
10	Florida	.0105	.0141	.0155	.0154	.....	.....	.....	.0008
11	Georgia	.4164	.3828	.3573	.3947	.....	.....	.0146	.3031
12	Idaho	.0019	.....	.....	.....	.....	.....	.0006	.0001
13	Illinois	27.3028	30.4346	30.7068	32.8357	3.7028	3.5441	5.2410	5.8924
14	Indiana	6.6239	5.1903	6.2607	5.4489	1.6957	1.3212	1.1753	.7781
15	Iowa	2.9739	2.7219	3.0954	2.3574	.2342	.5899	.2801	.3628
16	Kansas	.0841	.0998	.1375	.0872	.0089	.0457	.0365	.0583
17	Kentucky	22.2241	19.7213	20.3207	16.1354	18.3743	8.8958	7.7879	7.0627
18	Louisiana	.1930	.2081	.2071	.1892	.3321	.7060	.8775	1.9817
19	Maine	.0344	.0356	.0384	.0276	.1916	.1247	.0976	.3594
20	Maryland	2.4752	2.1535	1.5402	2.0766	5.2294	5.0498	3.9395	4.7472
21	Massachusetts	1.5798	1.5892	1.3836	1.6105	1.9470	1.7721	2.1918	2.8002
22	Michigan	.2083	.2323	.2440	.2581	4.0904	4.4778	4.3478	4.2057
23	Minnesota	.1400	.1565	.1616	.1533	.0087	.0162	.0406	.0404
24	Mississippi	.0414	.0434	.0371	.0320	.....	.....	.....	.0001
25	Missouri	4.0219	3.9816	4.3696	4.8819	15.9464	11.7129	10.8390	8.8943
26	Montana	.0938	.0780	.0739	.0808	.....	.....	.....	.0001
27	Nebraska	1.7747	2.6604	2.1235	3.2539	.....	.0031	.0033	.0029
28	Nevada	.0017	.0376	.0350	.0375	.0035	.0036	.0043	.0019
29	New Hampshire	.0850	.0903	.0729	.0871	.0705	.0871	.0888	.0702
30	New Jersey	.6979	.9837	.6983	1.1913	1.3427	2.1344	2.0771	1.9178
31	New Mexico	.0686	.0760	.0693	.0692	.....	.....	.....	.....
32	New York	3.4255	3.8456	3.6898	3.9435	25.2422	29.6279	31.0267	30.3183
33	North Carolina	.7514	.8357	.7010	.7373	.....	.....	.0162	.1275
34	Ohio	13.1851	13.3825	13.5257	14.3611	9.7261	12.1760	10.5294	9.7320
35	Oregon	.0793	.0791	.0705	.0881	.0087	.0116	.0060	.0894
36	Pennsylvania	4.3209	4.1152	4.2533	3.9235	7.8318	12.9570	9.8709	9.7364
37	Rhode Island	.0492	.0565	.0536	.0526	.2683	.3101	.2481	.2698
38	South Carolina	.0821	.0917	.0908	.0934	.....	.....	.0235	.0183
39	Tennessee	1.4657	1.3710	1.2722	1.2684	.0551	.1889	.0519	.2496
40	Texas	.1371	.1357	.1348	.1344	.....	.....	.0030	.0245
41	Utah	.0009	.....	.....	.....	.....	.....	.0021	.....
42	Vermont	.0165	.0177	.0190	.0178	.0257	.0359	.0220	.0236
43	Virginia	.4211	.4548	.4511	.4267	.0731	.1100	1.4513	1.5098
44	Washington	.0023	.....	.....	.....	.0003	.0012	.0010	.0014
45	West Virginia	.4047	.4127	.3051	.3260	.6265	.4798	.4597	.3936
46	Wisconsin	1.1959	1.4151	1.3786	1.3860	1.0811	1.1327	.9553	1.3109
47	Wyoming	.0004	.....	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

TOBACCO.												
Fiscal years ended June 30—												
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	
.3472	.1104	.0675	.0602	.2275	.1394	.0818	.0769	.0799	.0699	.0790	.0794	1
.0001	.0019	.0019	.0027	.0041	.0070	.0092	.0080	.0099	.0105	.0129	.0166	2
.0038	.0320	.0500	.0613	.0700	.0751	.0800	.0970	.0469	.0499	.0665	.0860	3
4.6263	3.8890	3.1393	3.1928	2.9850	2.0050	1.7099	1.8644	2.0808	1.8595	1.9119	1.8630	4
.0420	.0199	.0188	.0097	.0144	.0255	.0326	.0310	.0324	.0390	.0443	.0539	5
.5939	.6900	.5682	.4771	.4653	.4771	.4624	.4466	.4289	.3848	.3900	.3814	6
.0003	.0029	.0019	.0024	.0025	.0043	.0064	.0050	.0057	.0101	.0140	.0182	7
.9828	.4652	.7911	.8303	.9549	1.0436	.9866	.8833	.9362	1.0442	1.0944	.8348	8
.0542	.0896	.0719	.0774	.0873	.0955	.0973	.0903	.0887	.0174	.....	.....	9
.0022	.0361	.1477	.1781	.2151	.3601	.3498	.4458	.3992	.3649	.4174	.4630	10
1.1343	.6428	.8769	.6953	.6342	.7124	.5210	.4512	.3846	.2333	.1546	.1720	11
.....	.0084	.0182	.0050	.0040	.0053	.0046	.0046	.0038	.0030	.0035	.0049	12
5.7042	6.2387	6.2186	6.8321	5.9107	5.7066	6.6506	7.0311	7.4279	6.8598	7.0583	6.6178	13
.9173	1.2257	.8565	.8889	.9434	.9162	.9355	.9648	.8937	.7419	.7733	.7451	14
.4998	.9719	.7806	.7128	.8273	.8767	1.0835	1.1965	1.1615	1.0113	.9087	.7887	15
.0386	.0771	.0781	.0996	.1147	.1163	.1427	.1298	.1308	.1345	.1625	.1957	16
5.8296	4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	4.6285	5.0386	4.6543	4.3553	4.7119	17
1.4123	1.9054	3.2019	2.5712	1.8661	1.3145	.9396	.7532	.8397	1.0413	.9314	.9254	18
.4370	.1430	.0960	.0901	.0886	.1291	.1378	.1218	.1114	.1093	.1156	.1178	19
4.1902	4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	3.1480	3.4035	3.1888	3.2137	3.0420	20
2.5457	2.2924	1.7308	1.6635	1.6478	1.5632	1.5892	1.4804	1.5970	1.6826	1.7308	1.5558	21
4.4359	4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	3.7099	3.7848	3.2736	2.9793	3.0269	22
.0305	.1029	.1216	.0860	.0880	.1114	.1301	.1432	.1537	.1506	.1918	.2152	23
.....	.0224	.0523	.0563	.0514	.0783	.0720	.0605	.0524	.0519	.0563	.0565	24
8.5094	6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	5.4065	4.7689	4.6540	4.8758	5.2847	25
.....	.0072	.0354	.0122	.0065	.0069	.0091	.0072	.0060	.0059	.0076	.0078	26
.0103	.0326	.0441	.0408	.0451	.0631	.0716	.0820	.0892	.0895	.1041	.1262	27
.0002	.0191	.0259	.0104	.0132	.0141	.0151	.0143	.0159	.0137	.0147	.0156	28
.0620	.0827	.0629	.0688	.0682	.1163	.1020	.1035	.0767	.0772	.0762	.0701	29
1.8497	1.9151	1.6248	1.6606	1.8519	2.0995	2.2807	3.5414	7.3686	9.6475	10.4912	9.3454	30
.0067	.0122	.0111	.0101	.0085	.0118	.0117	.0099	.0085	.0073	.0067	.0079	31
30.1435	27.8634	25.2702	25.6257	26.4263	23.9837	23.4429	20.4801	17.6930	17.3993	18.6653	18.7889	32
1.4088	1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	3.7349	3.5820	3.6060	3.8282	5.2261	33
9.9034	9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	9.3436	8.9790	8.7464	8.6714	8.5771	34
.1859	.1813	.0898	.0513	.1343	.0838	.0211	.0192	.0208	.0224	.0270	.0319	35
8.7326	10.1603	8.1595	8.3409	8.3614	7.6403	7.4360	6.8674	6.8850	6.5463	7.0033	7.3831	36
.1862	.2132	.1626	.1688	.1817	.1883	.1838	.1639	.1476	.1399	.1578	.1524	37
.0710	.0916	.0788	.0696	.0829	.1105	.1123	.1169	.0994	.0941	.1010	.0865	38
.5613	.3089	.2625	.2737	.3549	.2737	.3520	.3716	.2770	.3985	.3743	.3602	39
.1084	.0719	.1006	.1061	.1457	.1650	.1996	.1645	.1679	.1818	.1926	.2036	40
.0146	.0107	.0136	.0049	.0054	.0120	.0183	.0150	.0149	.0139	.0150	.0160	41
.0143	.0457	.0367	.0393	.0539	.0700	.0790	.0676	.0574	.0515	.0582	.0546	42
2.2688	6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	18.8712	17.4672	18.1625	15.3284	15.2284	43
.0011	.0043	.0066	.0046	.0089	.0058	.0080	.0061	.0064	.0074	.0079	.0083	44
.5438	.6433	.6365	.6977	.8178	.7857	.7324	.6089	.5048	.5594	.5822	.5635	45
1.5898	1.6980	1.4682	1.5787	2.0012	1.7253	2.2435	2.2284	2.6663	2.5846	2.7411	2.4853	46
.....	.0007	.0057	.0028	.0022	.0037	.0043	.0041	.0055	.0045	.0045	.0044	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	TOBACCO.							
		Fiscal years ended June 30—							
		1880.	1881.	1882	1883.	1884.	1885.	1886.	1887.
1	Alabama	.0919	.0963	.0910	.0683	.0922	.0859	.1059	.1081
2	Arizona	.0174	.0159	.0137	.0092	.0010	.....	.....	.....
3	Arkansas	.1074	.1043	.1094	.0732	.1055	.0966	.1073	.1006
4	California	1.9324	2.0873	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786
5	Colorado	.0739	.0794	.0783	.0504	.0910	.1086	.1240	.1615
6	Connecticut	.4434	.4321	.4359	.4373	.4352	.4108	.4194	.4113
7	Dakota	.0279	.0293	.0338	.0369	.0057	.....	.....	.....
8	Delaware	.6407	.6129	.6032	.6013	.6371	.6823	.7144	.6748
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.4920	.5562	.5494	.5412	.6516	.7889	.8095	1.0353
11	Georgia	.1908	.1771	.1520	.1200	.1630	.1476	.1535	.1981
12	Idaho	.0052	.0066	.0085	.0067	.0005	.....	.....	.....
13	Illinois	6.4142	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084
14	Indiana	.8524	.8448	.8295	.7480	.7230	.6793	.6343	.6515
15	Iowa	.7675	.7273	.7429	.7195	.7685	.7870	.7254	.6803
16	Kansas	.2575	.2617	.2654	.2540	.2858	.3099	.3134	.3407
17	Kentucky	4.3415	3.7012	3.8633	4.2646	4.7911	4.8561	5.1872	5.0113
18	Louisiana	1.0838	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937
19	Maine	.1338	.1197	.1081	.0895	.1051	.1041	.1011	.0935
20	Maryland	3.1464	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218
21	Massachusetts	1.5682	1.3755	1.3996	1.3031	1.3805	1.3977	1.4437	1.3266
22	Michigan	2.8795	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969
23	Minnesota	.2787	.2988	.3366	.3586	.4093	.4299	.4406	.4235
24	Mississippi	.0719	.0664	.0599	.0373	.0555	.0546	.0559	.0541
25	Missouri	6.1550	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535
26	Montana	.0096	.0110	.0154	.0153	.0428	.0273	.0285	.0298
27	Nebraska	.1516	.1317	.1289	.1266	.2093	.2337	.2563	.2817
28	Nevada	.0159	.0129	.0106	.0067	.0005	.0197	.0198	.0194
29	New Hampshire	.0815	.0791	.0655	.0629	.0745	.0672	.0650	.0608
30	New Jersey	8.3892	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327
31	New Mexico	.0133	.0186	.0194	.0153	.0240	.0230	.0209	.0188
32	New York	19.9762	20.0071	20.5446	21.0306	19.9776	19.4629	18.7459	17.6281
33	North Carolina	4.7325	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320
34	Ohio	8.3132	8.1342	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760
35	Oregon	.0379	.0359	.0347	.0321	.0615	.0568	.0579	.0610
36	Pennsylvania	8.5482	8.7535	8.9584	9.0294	9.9986	10.0636	10.3343	10.7450
37	Rhode Island	.1577	.1499	.1354	.1237	.1391	.1342	.1451	.1302
38	South Carolina	.0899	.1006	.0909	.0666	.0761	.0729	.0758	.0736
39	Tennessee	.3331	.3201	.3551	.3182	.3891	.3864	.3998	.4267
40	Texas	.2155	.2046	.1875	.1557	.1985	.1898	.1826	.1851
41	Utah	.0155	.0142	.0140	.0111	.0010	.....	.....	.....
42	Vermont	.0592	.0598	.0577	.0578	.0629	.0607	.0582	.0541
43	Virginia	13.8056	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327
44	Washington	.0103	.0129	.0118	.0098	.0015	.....	.....	.....
45	West Virginia	.6434	.6438	.6161	.6341	.7157	.7564	.7271	.7673
46	Wisconsin	2.4228	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209
47	Wyoming	.0045	0046	.0047	.0032	.0002	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

FERMENTED LIQUORS.

Fiscal years ended June 30—												
1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
.....	.....	.0097	.0130	.0152	.0119	.0151	.0118	.0156	.0124	.0133	.0082	1
.....	.....	.....	.0027	.0106	.0066	.0100	.0058	.0150	.0126	.0096	.0102	2
.....	.....	.0108	.0038	.0099	.0040	.0042	.0013	.0015	.0068	.0034	.0036	3
2.4532	2.2458	1.8147	2.6254	2.9949	2.9072	3.2009	2.7638	2.4613	2.4330	2.8739	3.5066	4
.0478	.0478	.0369	.0497	.0616	.0500	.0784	.1137	.1325	.1867	.2445	.2862	5
.5145	.6590	.5167	.6770	.6441	.6599	.7229	.7248	.7201	.6186	.6389	.6336	6
.....	.....	.....	.0003	.0129	.0182	.0063	.0156	.0140	.0163	.0233	.0264	7
.0303	.0358	.0258	.0417	.0758	.0868	.0630	.0503	.0510	.0739	.0720	.0650	8
.4333	.5207	.4049	.3495	.3212	.2614	.2115	.1897	.1938	.2257	.2973	.2550	9
.....	.....	.....	.....	.....	.....	.....	.0019	.0015	.0040	.0021	.0012	10
.....	.....	.0409	.0483	.0527	.0819	.0814	.0884	.0697	.0820	.0717	.0737	11
.....	.....	.0453	.0450	.0357	.0466	.0323	.0297	.0199	.0180	.0146	.0153	12
7.0485	7.4385	8.2349	8.4291	8.7149	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784	13
2.1337	2.8562	2.5099	2.3226	2.5299	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148	14
.9363	1.1672	1.4000	1.7042	1.9204	2.0362	1.8071	1.5994	1.5933	1.7016	1.9959	2.2002	15
.1795	.2430	.2395	.3134	.3476	.3390	.3489	.3681	.3320	.3262	.3449	.3032	16
1.3519	1.7420	1.7786	1.5272	1.4174	1.1452	1.1156	1.2062	1.2714	1.2762	1.3456	1.3164	17
1.1315	.6698	.6268	.4863	.7234	.6482	.7905	.7492	.6009	.5393	.4738	.3553	18
.0715	.0556	.0896	.0900	.0526	.1022	.0670	.1230	.0908	.1009	.1540	.1507	19
2.9060	2.6478	2.2459	2.2010	2.4255	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1762	20
4.2957	4.0001	7.3731	4.5593	4.6912	4.8757	5.0223	7.1543	7.0265	6.8523	5.5764	5.4839	21
1.7011	2.5029	2.1438	2.3440	2.3903	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919	22
.3588	.4217	.5722	.7393	.8386	.8366	1.0433	.9375	.9388	1.0207	1.0796	1.0829	23
.....	.....	.0005	.0079	.0075	.0022	.0075	.0112	.0115	.0190	.0150	.0103	24
5.0724	5.9512	5.2305	4.5699	4.3061	4.0149	4.1088	4.4968	4.5744	4.4362	4.4913	4.4409	25
.....	.0222	.0440	.0443	.0640	.0525	.0819	.0719	.0443	.0457	.0593	.0605	26
.0578	.0692	.0673	.0926	.1591	.2155	.2546	.2150	.2204	.2435	.2805	.2756	27
.2241	.1754	.0830	.1170	.1606	.1448	.1573	.1590	.1606	.1711	.1538	.1678	28
.9787	.9617	.8405	1.2067	1.0268	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561	29
5.8708	5.8872	5.8727	6.4653	6.4367	6.8817	6.9512	7.0039	6.9438	6.4960	6.0906	5.5173	30
.0101	.0130	.0076	.0132	.0110	.0236	.0214	.0141	.0128	.0156	.0140	.0207	31
34.5749	31.1096	30.2904	30.7275	29.6859	31.7290	32.1130	31.6556	31.9670	32.0427	32.1255	32.5258	32
.....	.....	.0011	.0008	.0031	.0023	.0035	.0011	.0006	.0034	.0032	.0073	33
9.5626	9.7297	10.1165	9.0690	10.0553	9.4274	9.4019	9.1980	9.0471	9.3461	9.4603	9.4948	34
.0821	.0601	.1036	.1022	.1353	.1283	.1382	.1076	.1003	.0959	.0987	.1057	35
13.7961	14.3874	13.0480	14.2698	12.6797	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199	36
.2802	.2350	.2124	.1978	.1879	.1611	.2071	.1833	.2193	.2221	.2864	.2647	37
.....	.....	.0001	.0136	.0213	.0166	.0251	.0215	.0243	.0285	.0292	.0267	38
.1099	.6529	.4261	.2411	.2235	.1436	.1544	.1036	.0861	.0907	.0640	.0395	39
.....	.....	.1186	.1693	.1900	.1243	.1396	.1458	.2234	.2158	.2233	.2436	40
.0075	.0148	.0119	.0208	.0197	.0401	.0282	.0241	.0432	.0921	.1029	.1042	41
.0493	.0562	.0439	.0524	.0599	.0449	.0348	.0258	.0411	.0387	.0351	.0314	42
.1087	.0934	.0871	.1188	.1585	.1614	.1400	.1116	.1366	.1336	.1278	.1777	43
.0349	.0521	.0311	.0458	.0392	.0388	.0433	.0546	.0652	.0643	.0692	.0758	44
.6600	.5111	.4818	.4132	.2880	.2625	.2459	.2369	.2685	.2732	.2793	.3092	45
2.9263	2.7639	2.7613	3.4682	3.7745	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0463	46
.....	.....	.....	.....	.....	.0044	.0218	.0129	.0174	.0241	.0268	.0393	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	FERMENTED LIQUORS.							
		Fiscal years ended June 30—							
		1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.
1	Alabama	.0130	.0074	.0042	.0041	.0052	.0054	.0049	.0059
2	Arizona	.0116	.0128	.0201	.0224	.0215	.0433	.0367	.0282
3	Arkansas	.0059	.0046	.0093	.0055	.0050	.0047	.0038	.0068
4	California	3.7074	3.9125	3.6880	3.5064	2.9106	2.9554	2.6171	2.6488
5	Colorado	.2640	.2401	.2509	.3367	.4545	.5260	.5409	.5557
6	Connecticut	.7164	.7121	.6023	.5585	.5698	.5630	.6668	.7291
7	Dakota	.0360	.0445	.0634	.0616	.0596	.0742	.1192	.1718
8	Delaware	.0705	.0803	.0811	.0796	.0784	.0873	.0870	.0913
9	District of Columbia	.2975	.0914	.....	.....	.....	.....	.....	.....
10	Florida	.0031	.0024	.0044	.0026	.0046	.0112	.0135	.0083
11	Georgia	.0708	.0914	.0724	.0970	.0992	.0604	.0383	.0741
12	Idaho	.0144	.0142	.0185	.0182	.0234	.0199	.0286	.0300
13	Illinois	6.0186	5.7155	5.7520	5.7638	5.9784	6.1795	6.1762	6.0840
14	Indiana	2.0398	1.8237	1.8233	1.8021	1.9653	2.0134	1.9733	1.8831
15	Iowa	2.1418	1.8588	1.9422	1.8075	1.8505	1.8588	1.7562	1.5631
16	Kansas	.2831	.2768	.2862	.2821	.2759	.1915	.1609	.1587
17	Kentucky	1.1847	1.1279	1.2395	1.3541	1.3501	1.3474	1.3097	1.2335
18	Louisiana	.3935	.4161	.4114	.4381	.4271	.3738	.3316	.3467
19	Maine	.1313	.0847	.0214	.0231	.0141	.0185	.0185	.0167
20	Maryland	2.0970	2.3106	2.3063	2.1412	2.0034	2.0569	2.0559	2.0546
21	Massachusetts	5.3135	5.3784	5.9354	5.2906	5.0621	5.1504	4.9219	4.8442
22	Michigan	2.3788	2.2163	2.1277	2.1867	2.2331	2.1463	2.0004	1.9720
23	Minnesota	1.1055	1.0797	1.1691	1.1395	1.1945	1.3200	1.3072	1.4299
24	Mississippi	.0075	.0091	.0102	.0130	.0133	.0139	.0151	.0193
25	Missouri	4.4570	4.9598	5.2093	5.4034	5.5469	5.7565	5.9580	5.8319
26	Montana	.0550	.0507	.0624	.0678	.0723	.0810	.0941	.1020
27	Nebraska	.2971	.2837	.3216	.3131	.3439	.3396	.3341	.3338
28	Nevada	.1848	.1565	.1483	.1536	.1305	.1106	.0811	.0672
29	New Hampshire	1.4724	1.2907	1.2046	1.2068	1.3829	1.4249	1.4903	1.5200
30	New Jersey	5.5875	5.3606	5.0014	4.8289	4.7884	4.6457	4.7568	4.7707
31	New Mexico	.0166	.0143	.0112	.0081	.0076	.0096	.0173	.0225
32	New York	32.6437	34.3457	34.3082	34.9503	33.9701	33.4933	32.8833	32.9821
33	North Carolina	.0058	.0054	.0049	.0049	.0064	.0063	.0084	.0114
34	Ohio	9.4000	8.9016	9.4138	9.2083	9.2075	9.0769	9.1982	9.0975
35	Oregon	.1189	.1323	.1582	.1726	.1861	.2010	.1707	.1696
36	Pennsylvania	11.1618	10.7606	10.0664	9.8708	10.1324	9.8783	10.3213	10.4161
37	Rhode Island	.3143	.3433	.3707	.3933	.4183	.4141	.4222	.3937
38	South Carolina	.0200	.0144	.0130	.0073	.0257	.0635	.0642	.0549
39	Tennessee	.0275	.0246	.1224	.0803	.0787	.0757	.0634	.0381
40	Texas	.2699	.2396	.1936	.1419	.1164	.0954	.0954	.0979
41	Utah	.1031	.1034	.0966	.1248	.1106	.1268	.1134	.1306
42	Vermont	.0250	.0171	.0248	.0210	.0157	.0131	.0106	.0095
43	Virginia	.1923	.1756	.1526	.1475	.1408	.1455	.1569	.1532
44	Washington	.0918	.0953	.0981	.0925	.0825	.1091	.1011	.1252
45	West Virginia	.2864	.2502	.2424	.2285	.2584	.2621	.2857	.2975
46	Wisconsin	4.9211	4.9084	4.8876	5,5939	6.3339	6.6007	7.1537	7.3835
47	Wyoming	.0423	.0549	.0486	.0460	.0444	.0491	.0361	.0333
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

FERMENTED LIQUORS.				OLEOMARGARINE.	PENALTIES, ETC., COLLECTED.						
Fiscal years ended June 30—				Eight months ended June 30—	Fiscal years ended June 30—						
1884.	1885.	1886.	1887.	1887.	1864.	1865.	1866.	1867.	1868.	1869.	
.0056	.0151	.0410	.0665	.1847	.....	.....	.0449	.3231	.1552	.1159	1
.0024	.....	.....	.....	.....	.....	.....	.....	.0246	.0001	.0008	2
.0045	.0050	.0050	.0052	.7181	.....	.....	.0352	.0413	.1754	.1210	3
2.6433	2.6705	2.5726	2.5801	.....	3.9251	7.4982	9.9154	5.4888	2.1762	1.5316	4
.5688	.5535	.5263	.5621	2.0193	.3059	.0072	.1381	.1246	.0886	.0590	5
.7402	.6891	.6448	.6780	1.8125	.4248	.1587	.0998	.6659	.2633	.2197	6
.0286	.....	.....	.....	.....	.....	.....	.....	.....	.0075	.0042	7
.0992	.1067	.1074	.1286	.0897	.0836	.0183	.0392	.0160	.0149	.0100	8
.....	.....	.....	.....	.....	.4621	.9943	.2229	.0716	.0759	.4382	9
.0036	.0040	.0033	.0026	.0594	.....	.....	.....	.0186	.0700	.0208	10
.0753	.0637	.0598	.0180	.0956	.....	.....	.2089	.7968	.2943	.3338	11
.0052	.....	.....	.....	.....	.....	.....	.0054	.0188	.1590	.1351	12
6.0844	6.2735	6.5466	7.2902	36.7508	3.4423	8.3394	13.4066	7.1979	9.8136	6.5668	13
1.8562	1.8904	1.8811	1.9025	7.9317	1.5256	1.3213	1.0296	.9073	.5715	7.5391	14
1.3986	.9404	.9946	.8595	.0365	.9368	.4897	.9646	.6427	.6368	1.8921	15
.1525	.1142	.1072	.0833	4.4992	.4797	.1122	.1153	.0760	.0641	.1489	16
1.2706	1.3005	1.2778	1.2485	1.0490	1.8385	1.9967	2.3253	3.7210	2.8131	3.9784	17
.4503	.4792	.5665	.5361	.3013	3.0558	3.7546	.2738	1.0924	.9977	.4165	18
.0129	.0095	.0117	.0083	.0674	.4487	.3479	.1706	.1638	.5269	.1434	19
2.1332	2.2232	2.2754	2.3108	.2320	2.0091	9.7559	1.5851	.6091	1.0387	1.5976	20
4.5236	4.6026	4.6577	4.3356	7.4158	10.9760	9.7172	11.3454	8.9277	7.3360	4.0222	21
2.1525	2.0786	2.1531	2.1212	2.9298	.8711	1.0736	.6496	2.9789	3.0980	2.5131	22
1.5322	1.4916	1.5217	1.4794	.1175	.1368	.2485	.0542	.2298	.1116	.2081	23
.0214	.0200	.0222	.0173	.0149	.....	.....	.....	.0026	.0277	.1426	24
5.9455	5.8903	5.7343	6.0656	1.0464	6.8003	5.4134	2.7233	3.0183	5.7907	7.1265	25
.2322	.1658	.1619	.1573	.6205	.....	.....	.0087	.0134	.0010	.....	26
.5293	.6093	.6845	.7456	.4052	.0135	.0044	.0573	.0087	.0134	.0775	27
.0132	.1390	.1626	.1686	.1376	.1851	.5908	.3428	.1084	.0570	.3133	28
1.6875	1.6579	1.5770	1.3684	.1849	.7016	.4052	.1318	.2057	.1703	2.7179	29
4.7369	4.9372	5.0622	5.2131	.8646	1.2796	1.8691	1.8610	6.6623	3.5173	1.4542	30
.0504	.0516	.0557	.0415	.4222	.0062	.0207	.0216	.0149	.0350	.0536	31
32.6246	33.1908	33.1246	32.2632	6.9817	38.8768	28.1369	26.9055	31.9165	35.6102	25.6207	32
.0102	.0093	.0088	.0073	.0061	.....	.....	.0279	.2194	.6926	3.3159	33
8.9679	8.7161	8.5060	8.6046	4.1033	4.3867	5.8484	8.4662	5.5342	5.2151	6.9537	34
.2811	.2790	.2995	.3299	.....	.0040	.0183	.0379	.0360	.0186	.0309	35
10.5267	10.3758	10.2664	10.3008	4.8789	13.8350	9.0784	8.7662	13.4652	13.9711	14.7669	36
.3082	.2906	.2710	.3081	11.6411	.5548	.4240	.2517	.6517	.5946	.8476	37
.0520	.0519	.0747	.0706	.....	.....	.....	.0477	.3168	.3714	.4188	38
.0425	.0588	.1174	.1449	.7050	.....	1.0657	6.3317	1.2217	.5572	1.0909	39
.1181	.1933	.2483	.2633	.6155	.....	.....	.0479	.1318	.0697	.5379	40
.0200	.....	.....	.....	.....	.....	.....	.0435	.0733	.0295	.0363	.0901	41
.0081	.0084	.0071	.0056	.....	.4273	.0801	.0580	.0780	.0693	.0367	42
.1543	.1658	.1805	.1689	.1007	.0275	.1187	.0917	.8273	1.2722	.9803	43
.0263	.....	.....	.....	.....	.0072	.1096	.0205	.0232	.0082	.0539	44
.3405	.3492	.3595	.4196	.0431	.4075	.1029	.1117	.0847	.1533	.1052	45
7.5546	7.3196	7.1222	7.1193	.9160	1.5650	.8362	.9857	1.2930	1.2594	1.2486	46
.0048	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	PENALTIES, ETC., COLLECTED.								
		Fiscal years ended June 30—								
		1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.
1	Alabama	.1381	.3384	1.8211	.2894	.6922	1.5176	.6076	.4282	1.2220
2	Arizona	.0112	.0045	.1761	.0443	.0138	.0037	.....	.0274	.0216
3	Arkansas	.2109	.3178	.4743	.3759	.6732	.1888	.2719	.6704	.2126
4	California	1.2008	2.0431	.9976	.4737	2.0223	1.6473	1.3088	.3195	.6165
5	Colorado	.0581	.2022	.0192	.0198	.0878	.2574	.3549	.0247	.6659
6	Connecticut	.7289	.1689	.6715	.1511	.4443	.8009	.0909	.1410	.6097
7	Dakota	.1092	.0205	.0182	.0122	.0225	.0034	.0011	.0090	.0048
8	Delaware	.0803	.7252	.3476	.3124	.0444	.2234	.2484	.2018	.2265
9	District of Columbia	.1723	.2941	.1726	.3348	.0764	.4740	.1177	.0257	.....
10	Florida	.1326	.0924	.0732	.2117	.0767	.1830	.1775	.....	.0460
11	Georgia	.5362	.3655	.6591	6.7434	.9676	2.0498	1.1207	.5708	.8767
12	Idaho	.....	.0324	.0133	.0049	.0742	.....	.....	.0075	.0705
13	Illinois	14.6783	3.2970	6.1872	4.5964	7.5070	6.3385	6.0357	23.0353	5.0782
14	Indiana	.7612	1.7649	3.5250	.6523	1.5381	2.1107	.9961	3.9568	1.2202
15	Iowa	.6447	.5381	.1743	.5066	1.3220	6.7150	3.8915	2.0271	2.2006
16	Kansas	.1555	.2672	.1261	.1901	.3538	.4287	.2835	.0234	.0532
17	Kentucky	8.4805	5.3081	4.6655	4.4066	2.8866	3.0759	5.0836	1.1014	2.9514
18	Louisiana	1.0822	.7480	1.1182	.6638	2.7496	1.4345	.2342	.2408	4.5585
19	Maine	.1426	.1502	.1149	.5683	.1596	.4924	.1651	.0448	.6180
20	Maryland	2.4456	4.8213	1.4924	4.4954	1.3832	3.0738	.9432	.3450	.6406
21	Massachusetts	9.5454	4.7908	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	3.7419
22	Michigan	2.4328	1.7339	.2534	.1836	.1521	.2034	.4058	1.5419	1.0951
23	Minnesota	.3315	.1026	.1688	.1117	.4044	.2729	.3687	.7245	.6010
24	Mississippi	.0592	.2779	1.6942	.9792	.5816	2.2790	1.6167	.5632	2.6753
25	Missouri	3.8024	3.1486	2.8573	2.9358	1.5241	3.2878	10.8133	12.0153	33.4358
26	Montana	.0241	.0359	.0362	.0174	.3798	.3467	.0419	.0644	.....
27	Nebraska	.1054	.0309	.0154	.0837	.4312	2.1713	.4060	.3731	.6399
28	Nevada	.1121	.3667	.7462	.0251	.1113	.0263	.....	.....	.0014
29	New Hampshire	.3399	.9613	.1098	.1024	.4221	.1027	.0028	.0023	.0638
30	New Jersey	5.4904	1.2035	1.1702	1.6932	1.1312	.5115	.4979	.6316	.4144
31	New Mexico	.0390	.0719	.0495	.1030	.2847	.0643	.2735	.0661	.3453
32	New York	21.1786	19.1580	26.4656	29.6692	8.8062	8.2055	8.1144	8.4482	6.5487
33	North Carolina	2.0290	2.2681	1.5113	4.9177	5.0401	4.3559	1.8019	.2967	3.4236
34	Ohio	6.8686	17.9682	16.0392	8.1989	13.1692	10.8873	1.9180	1.4601	6.8313
35	Oregon	.5850	.0786	.....	.0051	.0275	.1234	.1464	.1475	.1207
36	Pennsylvania	8.3931	14.7344	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	8.1663
37	Rhode Island	.4141	.3405	.4927	.1004	.0734	.3706	.1011	.2754	.6705
38	South Carolina	.7941	1.0030	.9986	.9476	.8658	2.9204	.6144	.2221	.5600
39	Tennessee	1.2041	3.4309	1 4317	2.5081	4.0299	6.5024	4.6426	2.6312	1.5645
40	Texas	.3396	1.0876	.4141	.4034	4.3725	3.3807	1.6391	1.5366	4.1684
41	Utah	.0159	.0151	.....	.1766	.1428	.0185	.1656	.1096	.5495
42	Vermont	.1393	.8441	.0466	.3207	.0669	.0106	.0515	.0081	.1268
43	Virginia	3.4928	3.8749	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	.6614
44	Washington	.0393	.0133	.0080	.0265	.0268	.1758	.0298	.0238	.1422
45	West Virginia	.0602	.0628	.7578	.4805	.0416	.1018	.2606	.1785	.2327
46	Wisconsin	.3858	.8964	2.3435	.6753	.3156	4.1412	27.5833	10.2845	1.3475
47	Wyoming	.0091	.0003	.....	.0541	.0778	.....	.0019	.....	.0025
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

PENALTIES, ETC., COLLECTED.									AGGREGATE RECEIPTS.			
Fiscal years ended June 30—									Fiscal years ended June 30—			
1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1864.	1865.	1866.	
.6981	3.8446	1.1899	2.1497	.6862	.7780	1.1173	.....	.0256	.....	.....	1.4253	1
.0137	.0003	.2575	.2296	.0484	.....	.....	.....	.....	.....	.....	.....	2
.2920	1.3447	.9583	.5599	.8150	.4537	.6999	.6720	.6166	.....	.....	.0884	3
2.1445	2.0896	2.5737	3.6248	1.1012	23.7821	1.2899	13.5022	18.0398	1.5306	2.0009	1.7000	4
.6482	.4952	.5839	.9610	.2555	.1296	.6746	.1317	.0178	.0376	.0672	.0519	5
.4695	2.8172	.7810	1.0248	.2214	.6811	.2824	.2450	1.1885	2.9879	3.3362	3.3238	6
.0559	.3450	.3793	.2692	.1224	.....	.....	.....	.....	.....	.....	.....	7
.4085	.0423	.6983	.1352	.1049	.0003	.....	.....	.0708	.3570	.4160	.3496	8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.3341	.3798	.2645	9
.0332	.0973	.1413	.1184	.1227	.0091	.1344	.0003	.0190	.....	.....	.0339	10
7.4423	1.4557	2.1494	2.8087	1.7423	1.1547	2.4858	1.4829	4.3615	.....	.....	1.4861	11
.1161	.0902	.1050	.1300	.1247	.0246	.....	.....	.....	.....	.....	.0274	12
7.2420	5.3457	12.0301	5.7339	5.5626	3.6298	35.2027	3.3937	4.1665	9.0370	4.8316	5.3107	13
.4335	2.0532	5.1638	17.5059	1.2134	.0779	1.4600	.1729	.6522	3.1026	2.4459	1.8685	14
4.3396	2.8718	6.1097	2.5679	2.6175	5.5687	2.3438	5.4126	2.6256	.5773	.8862	.9365	15
.2441	.1582	.3410	.5265	.2046	.1335	.0808	.3204	.1546	.0597	.1092	.1239	16
4.4085	2.6276	1.6239	2.4342	2.9365	4.5020	4.0015	3.9756	1.5169	3.6029	2.4641	2.0426	17
.4381	5.6725	1.8897	5.3995	2.3941	8.4577	1.1320	.7289	.0409	2.0767	.8698	2.1377	18
.9720	.5462	.7575	.8758	.2796	.1404	.2941	.3745	.7478	1.1815	1.3286	.9736	19
.3013	8.3789	.5840	.5145	15.7296	.0525	.1788	.5769	.0774	2.7489	2.7511	2.6760	20
5.3181	2.7583	2.2569	10.6085	10.0312	1.3038	2.8667	8.9557	3.2695	11.1144	12.8101	12.0681	21
6.2612	1.9111	1.8151	2.9291	1.6151	1.3738	.8720	2.7567	1.1691	1.0966	1.3203	1.2006	22
.5927	.4400	.7127	.8739	.5738	.8781	.7046	.2386	.2337	.0801	.1303	.1317	23
4.2598	.5790	3.3424	.2464	.1545	.1035	.2553	.7435	.6138	.....	.....	.2695	24
2.6386	2.3987	3.3152	2.4135	7.1951	.7327	2.2630	2.3849	4.4545	3.0198	2.7803	2.5833	25
.2238	.....	.....	.....	.....	.0346	.2021	.....	.....	.....	.0183	.0391	26
.1582	.4394	.3831	1.2085	.3108	.2280	1.1066	.3093	.0549	.0245	.0291	.0348	27
.....	.0652	.0675	.0340	.....	.....	.....	.2369	.4075	.0728	.1461	.0978	28
.0465	.0451	.0445	.1844	.....	.0509	.2623	.....	.2793	.9808	1.2910	1.2004	29
.6256	1.4511	1.8677	1.6218	16.2989	.3183	1.3268	8.7631	1.5944	2.8453	3.8502	3.5153	30
.0047	.0028	.....	.0222	.1844	.3530	.0804	.2152	.0988	.0100	.0249	.0246	31
11.1295	22.1070	12.5998	9.2477	12.0491	5.5376	13.5430	24.7687	33.7618	24.8485	27.2475	24.8068	32
3.5246	3.2129	4.2771	4.2737	1.9037	2.4386	2.8173	3.7346	4.0440	.....	.....	.1429	33
4.5298	6.9486	6.8490	2.9576	2.4919	2.4892	2.2963	3.4323	2.1716	11.1612	8.1289	8.8754	34
.3918	.1136	.3611	.0681	.2207	.1539	.2021	.1184	1.6486	.0950	.0808	.0964	35
3.4155	3.9184	13.1768	4.5388	1.5056	18.0749	5.3334	2.1785	2.5181	12.8092	15.3665	13.7762	36
.1531	.2398	.3211	.3977	.2162	.2011	.3560	.6405	.2589	1.8123	2.1880	2.1115	37
.4920	.7020	1.1965	.6009	1.8637	.5268	1.7377	.5874	.3571	.....	.....	.3403	38
4.1511	3.4483	5.0552	5.0414	3.9059	2.9067	6.8237	3.5150	3.9608	.5503	.8144	1.1664	39
2.3553	1.4334	1.7499	1.2430	1.0397	10.8434	2.1836	2.0023	1.3331	.....	.....	.5427	40
.0301	3.0027	.0456	.0375	.2237	.....	.....	.....	.....	.0126	.0212	.0214	41
.0814	.4235	.3042	.3757	.1835	.1194	.1596	.8966	.4032	.4228	.4554	.4147	42
.7032	.7661	1.0644	1.7025	.6050	.5210	2.0462	1.3189	2.2682	.1256	.1123	.4054	43
.1792	.0260	.0004	.1100	.0719	.0052	.....	.....	.....	.0204	.0389	.0166	44
.4818	1.2124	.5626	1.3245	.3367	.3260	.5082	.8110	.1610	.3213	.3225	.3520	45
17.5458	2.0478	.3139	.3661	.7358	.9038	.6751	.4023	.6166	.9427	.9364	.9457	46
.0055	.0006	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	STATES AND TERRITORIES.	AGGREGATE RECEIPTS.								
		Fiscal years ended June 30—								
		1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.
1	Alabama	1.6601	2.4419	.3302	.3555	.2845	.2066	.1435	.1409	.1115
2	Arizona	.0011	.0079	.0079	.0093	.0132	.0135	.0128	.0104	.0099
3	Arkansas	.7062	.4818	.1014	.2204	.1021	.0818	.0836	.0715	.0726
4	California	2.7233	3.7388	3.1669	2.7467	2.8207	2.6483	2.2285	2.5754	2.8794
5	Colorado	.0611	.0680	.0427	.0441	.0547	.0549	.0713	.0673	.0680
6	Connecticut	3.0561	2.5108	1.6364	1.5305	1.1159	1.0448	.8225	.6023	.6049
7	Dakota	.0008	.0058	.0076	.0052	.0056	.0052	.0072	.0124	.0097
8	Delaware	.3168	.3357	.2972	.2698	.3472	.3470	.4041	.3711	.3472
9	District of Columbia	.2838	.2769	.3119	.3070	.2094	.1882	.1256	.1199	.1081
10	Florida	.2249	.2298	.0501	.0635	.0947	.0863	.1488	.1387	.1781
11	Georgia	1.8085	3.5074	.7064	.6829	.5763	.5058	.4498	.3991	.3741
12	Idaho	.0328	.0544	.0546	.0390	.0415	.0208	.0181	.0195	.0184
13	Illinois	4.8818	4.3164	9.1334	10.9599	11.8239	13.7032	15.5222	16.0008	16.9936
14	Indiana	1.6616	1.3365	2.7056	3.0169	3.7525	4.7198	5.3438	5.0053	4.4846
15	Iowa	.8359	.6746	1.0895	.8224	.8460	.9261	.9534	.9684	1.0024
16	Kansas	.1481	.1449	.1711	.2048	.1852	.1400	.1520	.1554	.1288
17	Kentucky	2.1824	2.3619	5.2768	5.9009	5.0942	5.0716	5.1354	7.2122	8.6975
18	Louisiana	2.5095	2.1833	1.3299	1.7794	1.4958	1.4118	1.2607	1.0195	.5842
19	Maine	.9376	.9096	.4684	.4817	.3223	.2620	.2021	.1329	.1036
20	Maryland	2.4835	2.4427	3.1795	3.2457	2.8965	3.2882	2.4976	2.4397	2.6604
21	Massachusetts	11.3201	10.1287	6.4830	6.3763	5.3186	5.4893	3.5396	2.8975	2.6096
22	Michigan	1.2542	1.5736	1.8476	1.7421	2.0643	2.0815	2.0759	1.8555	1.8611
23	Minnesota	.1822	.2102	.2540	.2792	.1975	.2159	.2178	.2359	.2201
24	Mississippi	1.8471	2.1408	.1357	.1700	.1863	.1159	.1205	.1117	.0935
25	Missouri	2.6173	2.8035	3.7026	3.5834	3.9845	4.0054	4.0086	4.4885	4.4279
26	Montana	.0312	.0618	.0450	.0618	.0642	.0251	.0226	.0301	.0228
27	Nebraska	.0435	.0729	.1128	.1841	.1755	.1697	.2287	.2868	.2819
28	Nevada	.1169	.1763	.1605	.1122	.0810	.0671	.0680	.0545	.0567
29	New Hampshire	1.1616	1.1078	.4554	.3774	.3104	.2639	.3063	.2581	.2885
30	New Jersey	3.1800	3.2496	2.6515	2.4322	1.9227	2.1608	2.4163	1.7907	2.2776
31	New Mexico	.0259	.0328	.0305	.0280	.0272	.0206	.0219	.0191	.0213
32	New York	23.7079	22.4788	24.9716	21.7006	22.5774	20.3677	18.0880	15.7545	14.6850
33	North Carolina	.6645	1.1282	.5247	.8348	1.0653	.9614	1.3254	1.5417	1.5712
34	Ohio	8.0212	6.9752	11.2681	11.6786	11.8473	12.9275	13.9770	15.5501	14.1298
35	Oregon	.1416	.1999	.1202	.1965	.1224	.1089	.0692	.0485	.0462
36	Pennsylvania	11.1156	10.4244	10.8163	9.9956	9.8031	8.0027	7.3655	6.6139	5.9341
37	Rhode Island	2.0353	1.6277	.8994	.7653	.5259	.5524	.3054	.2420	.2235
38	South Carolina	.7323	1.5034	.2474	.2459	.2023	.1728	.1574	.1127	.1178
39	Tennessee	1.3499	2.1209	.8780	.8778	.6837	.6651	.6065	.6898	.8333
40	Texas	1.2945	1.0282	.3378	.2333	.2742	.2796	.2563	.2829	.2489
41	Utah	.0259	.0280	.0475	.0276	.0313	.0342	.0384	.0433	.0307
42	Vermont	.3975	.3551	.2228	.2103	.2185	.1378	.0714	.0584	.0565
43	Virginia	.7926	1.0175	1.9186	3.2802	4.1598	4.2837	6.9115	6.5465	7.3825
44	Washington	.0318	.0400	.0345	.0497	.0287	.0207	.0147	.0187	.0204
45	West Virginia	.3807	.4520	.3937	.4518	.4906	.4038	.4231	.5355	.4904
46	Wisconsin	1.0128	1.0336	1.3697	1.4103	1.5466	1.7348	1.7710	2.4588	2.6232
47	Wyoming	.....	.....	.0036	.0154	.0085	.0058	.0100	.0116	.0115
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

AGGREGATE RECEIPTS.												
Fiscal years ended June 30—												
1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	
.0988	.0960	.1318	.1140	.1163	.1022	.1011	.0790	.0704	.0652	.0693	.0661	1
.0108	.0138	.0195	.0228	.0231	.0297	.0327	.0291	.0022	.....	.....	.....	2
.0616	.0763	.1105	.1075	.1079	.1033	.0785	.0711	.0750	.0776	.0812	.0822	3
2.7954	2.4431	2.0501	2.0683	2.3823	2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	4
.0656	.0673	.0797	.1072	.1440	.1682	.1780	.1572	.1615	.1736	.1724	.2189	5
.5944	.5877	.5542	.4881	.3947	.4534	.4072	.3687	.3530	.3670	.3952	.4051	6
.0110	.0199	.0286	.0314	.0356	.0380	.0485	.0632	.0080	.....	.....	.....	7
.3772	.4178	.4593	.3532	.2605	.2433	.2525	.2136	.1733	.2173	.2092	.2216	8
.1035	.0231	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.1574	.1474	.1755	.1869	.1751	.1994	.2017	.1771	.1471	.1946	.2021	.2717	10
.3276	.2478	.3185	.3010	.2756	.2848	.2586	.2878	.3129	.2815	.2604	.2833	11
.0153	.0141	.0189	.0204	.0194	.0202	.0230	.0255	.0022	.....	....	.....	12
21.4335	19.4325	18.7827	18.1609	19.7141	20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	13
5.0390	5.3643	5.4536	5.4575	5.3177	5.6951	4.6673	4.0674	4.6293	3.5864	4.1689	3.5842	14
1.0952	.7201	.9157	.7830	.7316	.7225	1.3270	2.9547	2.2719	1.9766	2.1792	1.6419	15
.1360	.1242	.1464	.1650	.2163	.1873	.1900	.1744	.1379	.1514	.1747	.1777	16
6.9597	8.4717	6.5707	7.1568	7.6043	6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	17
.4785	.5566	.8123	.5490	.6094	.5949	.6613	.5372	.4616	.4793	.4723	.4576	18
.0819	.0707	.0675	.0705	.0657	.0645	.0614	.0530	.0466	.0480	.0495	.0423	19
2.3281	2.4037	2.2162	2.1142	2.0488	1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	20
2.4858	2.3713	2.3152	2.2718	2.2556	2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0796	21
1.8661	1.6188	1.5306	1.5428	1.3794	1.3979	1.4416	1.3691	1.1695	1.3593	1.4303	1.5164	22
.2247	.2128	.2626	.2851	.3121	.3482	.3803	.3894	.4070	.4383	.4573	.4663	23
.0769	.0694	.0829	.0814	.0781	.0752	.0677	.0440	.0416	.0426	.0403	.0358	24
2.6933	3.9544	4.8428	4.6887	4.6639	5.0608	5.4280	5.5858	5.3340	5.5828	6.0402	6.6135	25
.0190	.0184	.0259	.0281	.0288	.0351	.0489	.0549	.1033	.0806	.0777	.0851	26
.4538	.5356	.6682	.8174	.7811	.7525	.7975	.9604	1.2489	1.7535	1.4321	2.0141	27
.0613	.0518	.0564	.0571	.0517	.0418	.0353	.0297	.0032	.0498	.0532	.0593	28
.2351	.2088	.2179	.2079	.2380	.2423	.2519	.2567	.3214	.3411	.3241	.3177	29
3.4140	4.4320	4.8658	4.3561	3.6011	3.8120	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	30
.0200	.0157	.0185	.0176	.0273	.0371	.0402	.0393	.0570	.0596	.0557	.0535	31
13.2017	12.8413	14.2780	14.4068	13.9068	13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	32
1.5094	1.5779	1.7365	2.2510	2.0146	1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	33
14.9821	13.7498	14.1051	14.8254	15.4209	15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	34
.0448	.0472	.0579	.0639	.0659	.0665	.0638	.0738	.1057	.1065	.1061	.1282	35
5.3952	5.5792	5.6509	5.5467	5.8794	5.9985	6.3151	6.3299	6.4998	6.5569	6.7131	6.8336	36
.2011	.2072	.2356	.2151	.1805	.1635	.1650	.2875	.1075	.1135	.1130	.1904	37
.0956	.0939	.1139	.0982	.0958	.1063	.0857	.0852	.0773	.0841	.0856	.0843	38
.5389	.7972	.8064	.8478	.8590	.8969	.7180	.8537	1.0299	.9404	.8768	.8521	39
.2219	.2114	.2540	.2342	.1995	.1944	.1860	.1917	.1731	.1617	.1684	.1762	40
.0301	.0253	.0420	.0442	.0636	.0337	.0349	.0392	.0037	.....	.....	.....	41
.0426	.0445	.0423	.0468	.0433	.0416	.0406	.0335	.0255	.0266	.0278	.0253	42
6.6063	7.0481	6.2088	6.0148	4.9478	4.7423	4.4808	3.6932	2.6636	2.7154	2.5517	2.4602	43
.0184	.0190	.0220	.0282	.0231	.0256	.0289	.0358	.0057	.....	.....	.....	44
.3893	.4096	.3118	.3012	.3172	.3540	.3615	.3974	.4617	.4832	.4158	.4530	45
2.9885	2.5478	2.3218	2.4508	2.3094	2.2762	2.2980	2.3254	2.4667	2.6979	2.6480	2.6760	46
.0136	.0135	.0145	.0132	.0137	.0145	.0147	.0127	.0010	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF INTERNAL STATES, BY FISCAL YEARS, FROM

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	ALABAMA.					
1	First (1)				$2,917,189.13	$1,842,963.82
	First (2)					
	Second (1)				1,118,080.44	1,831,443.70
2	Second (2)					
	Second (3)					
3	Third (1)				97,041.48	444,722.71
					4,132,311.05	4,119,130.23
	ARKANSAS.					
1	First (5)				256,147.11	783,336.76
2	Second (5)					886,001.17
3	Third (*a*) (5)					82,819.25
	Third (6)					
					256,147.11	1,752,157.18
	CALIFORNIA.					
	First (7)	$348,828.56	$1,136,116.28	$2,733,873.74	3,473,692.91	5,199,567.48
1	First (8)					
	First (9)					
2	Second (7)	43,405.01	114,000.13	242,346.37	343,746.65	445,079.95
3	Third (10)	58,378.00	94,534.84	148,981.22	178,980.98	187,634.49
	Fourth (11)	141,738.31	263,564.87	676,910.05	696,990.19	707,217.12
4	Fourth (12)					
	Fourth (13)					
5	Fifth (11)	39,481.95	68,172.25	141,941.10	235,487.80	217,632.65
		631,831.83	1,676,388.37	3,944,052.48	4,928,898.53	6,757,131.69
	CONNECTICUT.					
	First (16)	572,438.90	1,152,896.36	2,299,479.81	2,864,903.51	2,548,344.02
1	First (17)					
	First (18)					
2	Second (19)	399,342.34	898,966.11	1,863,831.34	2,791,672.05	2,126,724.98
	Second (20)					
3	Third (16)	324,349.24	668,223.12	1,279,600.90	1,733,587.49	1,367,288.31
4	Fourth (19)	256,484.37	552,430.36	1,133,152.16	2,246,524.85	1,540,613.26
		1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	7,582,970.57
	GEORGIA.					
1	First (26)				411,057.63	507,262.24
	Second (27)				2,251,265.98	2,136,073.50
2	Second (28)					
	Second (29)					
	Second (30)					
	Third (26)				1,249,422.93	1,262,036.09
3	Third (31)					
	Third (29)					
4	Fourth (27)				396,830.46	582,069.07
					4,308,577.00	4,487,440.90
	ILLINOIS.					
1	First	865,254.98	3,739,478.21	3,953,665.95	7,095,203.40	5,467,986.87
	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86	337,461.39
2	Second (32)					
	Second (33)					
3	Third (34)	78,742.48	252,210.57	344,604.83	547,715.19	442,942.38
	Fourth (35)	207,290.33	977,177.16	658,005.33	1,147,629.71	1,626,967.73
4	Fourth (36)					
	Fourth (37)					
5	Fifth	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63
7	Seventh (38)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,360.62
	Eighth (38)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,860.38
8	Eighth (39)					
9	Ninth (35)	71,823.27	151,294.63	319,054.18	348,771.65	199,545.01
	Tenth (5)	42,897.99	118,772.67	304,361.99	384,388.97	297,129.06
10	Tenth (40)					
11	Eleventh (41)	15,771.22	27,150.42	79,465.20	130,859.48	118,434.94
12	Twelfth (5)	139,231.56	513,443.39	574,536.62	709,117.75	439,990.90
	Thirteenth (41)	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62
13	Thirteenth (42)					
	Thirteenth (37)					
		2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84

[The notes to the references in this table

REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED SEPTEMBER 1, 1862, TO JUNE 30, 1887.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$1,364,609.54	$257,988.05	$233,676.68	$132,204.53	$130,333.60	$81,836.63	$51,749.47	$53,690.08	1
2,377,812.39	166,091.07	296,734.19	121,128.60	78,755.20	40,369.94	59,450.27	41,992.84	2
537,183.88	48,237.13	65,289.30	110,425.24	29,071.34	30,286.78	24,592.87	20,006.45	3
4,279,605.81	472,316.25	595,700.17	363,758.37	238,160.14	152,493.35	135,792.61	115,689.37	
540,690.88	22,951.51	205,469.37	47,400 88	40,849.27	23,252.19	18,478.01	15,038.86	1
231,940.75	93,333.73	131,520 65	56,547 31	34,786.02	37,482.57	26,402.93	21,160 69	2
71,758.36	28,699.83	32,294.08	26,576.28	18,665.93	28,126.26	23,996.00	39,177.89	3
844,389.99	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	68,876.94	75,377.44	
5,160,081.83	3,364,162.38	3,151,998.32	2,226,231.40	.....	.....	.....	.....	
.....	.....	.....	598,678.41	2,490,717.82	1,734,547.63	.....	.....	1
.....	.....	.....	.....	.....	256,055.20	2,262,713.81	2,726,075.19	
498,423.17	353,364.23	359,043.24	232,053.85	.....	.....	.....	326.13	2
132,039.78	166,578.86	200,629.61	146,822.59	196,042.27	113,445.41	.....	.....	3
542,634.82	481,363.71	568,890.25	304,952.44	285,832.25	174,218 97	146,880.33	161,294.80	4
219,346.85	164,078.26	321,877.89	98,182.89	80,925.05	89,643.86	72,247.36	100,337.14	5
6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26	
1,456,323.76	936,528.89	1,020,409.28	648,671.05	544,049.21	247,170.66	.....	*02	
.....	.....	.....	.....	.....	251,588.03	367,211.55	388,542.59	1
1,263,959.37	612,503.22	760,691.38	376,938.54	345,751.21	194,806.04	49,989.54	27.00	
.....	.....	.....	.....	.....	.....	142,098.09	239,128.35	2
787,104.36	313,154.48	299,599.94	154,831.98	144,726.52	51,390.01	.....	*20.00	3
893,010.88	478,319.36	483,776.54	246,429.34	170,087.70	129,030.25	21,079.93	.....	4
4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64	873,984.99	580,379.11	627,717.96	
750,690.50	240,190.72	260,456.61	138,077.19	112,845.86	90,492.97	55,588.98	55,111 65	1
2,739,432.31	255,731.22	330,115.95	155,277.11	99,355.47	57,361.33	66,910.66	63,643.12	
.....	.....	.....	.....	.....	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	.....	.....	
1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.46	117,647.87	85,548.87	88,362.85	
.....	.....	.....	.....	.....	.....	.....	.....	3
982,122.36	258,577.12	325,708.74	288,807.04	245,397.39	212,457.73	176,574.04	181,109.22	4
6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	384,622.55	388,226.84	
3,998,315.33	6,771,168.61	8,395,131.87	7,269,582.79	6,155,659.12	6,798,288.11	6,606,125.82	7,839,298.64	1
300,455.06	351,458.21	398,012.17	245,842 68	147,511.81	60,209.18	56,279.56	57,799.81	
.....	.....	.....	.....	.....	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	.....	.....	
220,659.50	355,364.66	576,926.96	757,663.64	751,763.04	550,937.78	319,475.35	617,937.87	3
648,260.05	1,185,292.87	1,602,059.85	1,233,013.65	1,723,054.91	1,203,453.25	984,958.64	1,097,690.25	
.....	.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	.....	.....	
319,839.15	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42	4,766,975.11	4,716,712.55	4,851,139.18	5
250,042.44	396,465.53	541,399.74	380,103.35	559,911.41	354,950.98	355,864.69	366,387.65	6
283,085.74	624,180.36	746,513.53	789,495.36	230,067.95	170,921.89	70,228.53	79,010.14	7
470,594.57	788,314.06	1,215,798.16	814,509.77	1,150,031.23	1,866,513.65	1,619,096.60	1,840,931.27	8
.....	.....	.....	.....	.....	.....	.....	.....	
139,490.50	150,257.03	153,147.88	81,075.73	333.644.14	135,419.32	52,823.42	100,632.86	9
286,259.63	217,165.07	183,049.44	94,548.03	68,210.58	53,687.14	58,232.78	66,072.60	10
.....	.....	.....	.....	.....	.....	.....	.....	
81,578.77	75,230.06	79,971.95	52,514.75	27,270,46	29,236.40	22,689.83	27,069.36	11
435,286.82	444,976.26	715,549.64	776,101.74	493,622.99	457,274.96	520,512.42	641,301.71	12
131,018.95	112,033.13	93,545.40	71,186.66	50,586.24	45,301.57	36,720.70	49,355.37	
.....	.....	.....	.....	.....	.....	.....	.....	13
.....	.....	.....	.....	.....	.....	.....	.....	
7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	

will be found on pages 95, 96, and 97.

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	ALABAMA.					
1	First (1)	$44,718.07	$18,116.16			
	First (2)		28,116.30	$67,967.87	$50,084.72	$63,256.41
	Second (1)	46,978.18	18,676.52			
2	Second (2)		32,712.12	70,001.70	72,149.66	72,633.97
	Second (3)					
3	Third (1)	17,644.72	10,388.90			
		109,340.97	108,010.00	137,969.57	122,234.38	135,890.38
	ARKANSAS.					
1	First (5)	3,192.94				
2	Second (5)	4,250.66				
3	Third (*a*) (5)	12,060.60				
	Third (6)	48,696.88	85,850.09	115,735.77	115,219.57	126,089.12
		68,201.08	85,850.09	115,735.77	115,219.57	126,089.12
	CALIFORNIA.					
	First (7)					
1	First (8)					
	First (9)	2,815,656.29	2,434,703.01	1,844,481.07	1,911,385.48	2,437,650.82
2	Second (7)					
3	Third (10)					
	Fourth (11)	45,718.40				
4	Fourth (12)	206,570.34	314,890.73	302,308.39	306,113.21	345,983.82
	Fourth 13)					
5	Fifth (11)	27,094.87				
		3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64
	CONNECTICUT.					
	First (16)					
1	First (17)	378,663.41	336,998.04	299,882.69	251,313.21	212,856.33
	First (18)					
	Second (19)					
2	Second (20)	279,451.10	324,422.22	280,452.90	271,945.46	248,323.80
3	Third (16)					
4	Fourth (19)					
		658,114.51	661,420.26	580,335.59	523,258.67	461,180.13
	GEORGIA.					
1	First (26)	47,202.52	4,286.41			
	Second (27)	56,727.60	7,047.24			
	Second (28)		112,593.46	38,532.05		
2	Second (29)			197,950.89	214,714.35	223,543.92
	Second (30)					
	Third (26)	80,509.41	24,002.05			
3	Third (31)		84,078.87	19,018.02		
	Third (29)			78,018.94	108,056.25	98,530.26
4	Fourth (27)	178,286.91	46,871.27			
		362,726.44	278,879.30	333,519.90	322,770.60	322,074.18
	ILLINOIS.					
1	First	8,971,565.08	8,448,186.99	8,185,225.67	8,270,947.97	8,936,614.85
	Second (5)	24,595.97				
2	Second (32)	193,544.97	217,090.03	220,756.51	236,270.45	233,160.93
	Second (33)					
3	Third (34)	1,299,832.96	1,038,352.74	857,227.95	809,835.58	705,363.28
	Fourth (35)	792,141.53				
4	Fourth (36)	472,885.50	463,270.98			
	Fourth (37		925,935.51	1,105,926.97	967,731.85	983,112.88
5	Fifth	8,003,048.41	7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75
6	Sixth (5)	99,654.16				
7	Seventh (38)	86,617.82	79,937.18	52,428.08	50,273.78	57,203.42
8	Eighth (38)	2,933,064.45	2,639,666.76	2,029,688.18	1,490,264.30	815,000.92
	Eighth (39)					
9	Ninth (35)	204,471.44				
10	Tenth (5)	29,826.04				
	Tenth (40)	275,810.60	109,789.86			
11	Eleventh (41)	10,179.99				
12	Twelfth (5)	268,426.33				
	Thirteenth (41)	15,487.72				
13	Thirteenth (42)	49,541.21	13,876.56			
	Thirteenth (37)		335,593.75	622,868.74	715,148.25	980,581.46
		23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
.....	.....	.....	.....	.....	.....	.....	$7,129,075.76	1
$55,430.37	$73,504.25	$50,941.26	$1,481.70	.....	.....	.....	390,782.88	
.....	.....	.....	.....	.....	.....	.....	6,197,513.34	2
75,221.02	67,028.67	57,732.59	3,462.37	.....	.....	.....	450.942 10	
.....	.....	.....	80,454.26	$73,315.34	$81,038.08	$78,542.76	313,350.44	
.....	.....	.....	.....	.....	.....	.....	1,434,890.80	3
130,651.39	140,532.92	108,673.85	85, 398.33	73,315.34	81, 038.08	78,542.76	15,916,555.32	
.....	.....	.....	.....	.....	.....	.....	1,956,807.78	1
.....	.....	.....	.....	.....	.....	.....	1,523,426.48	2
.....	.....	.....	.....	.....	.....	.....	364.174 48	
132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	1,201,259.07	3
132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	5,045,667.81	
.....	.....	.....	.....	.....	.....	.....	26,794,552.90	
.....	.....	.....	.....	.....	.....	.....	4,823,943.86	1
3,277,931.88	3,814,692.86	3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13	1,790,636.94	36,471,159.19	
.....	.....	.....	.....	.....	.....	.....	2,631,788.73	2
.....	.....	.....	.....	.....	.....	.....	1,624,068.05	3
.....	.....	.....	.....	.....	.....	.....	5,198,206.51	
335,458.98	312,484.65	326,552.80	57,123.91	252,137.75	307,552.71	290,584.63	3,357,761.92	4
.....	.....	.....	229,598.42	18,941.83	.....	.....	248,540.25	
.....	.....	.....	.....	.....	.....	.....	1,876,449.92	5
3,613,390.86	4,127,177.51	4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	83,026,471.33	
.....	.....	.....	.....	.....	.....	.....	14,291,215.47	
283,883.46	263,811.83	220,524.34	30,429.36	.....	.....	.....	3,285,704.84	1
.....	.....	.....	357,848.25	412,626.19	461,971.84	481,405.47	1,713,851.75	
.....	.....	.....	.....	.....	.....	.....	11,685,203.12	2
295,806.56	301,989.45	286,466.50	40,093.32	.....	.....	.....	2,710,177.75	
.....	.....	.....	.....	.....	.....	.....	7,123,876.35	3
.....	.....	.....	.....	.....	.....	.....	8,150,939.00	4
579,690.02	565,801.28	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	48.960,968.28	
.....	.....	.....	.....	.....	.....	.....	2.673,263 28	1
.....	.....	.....	.....	.....	.....	.....	8,218,941.49	
.....	.....	.....	.....	.....	.....	.....	151,125.51	2
266,405.74	264,054.22	307,770.27	24,192.09	.....	.....	.....	1,498.631.48	
.....	.....	.....	352,285.69	316,441.40	304,384.29	336,705.86	1,309,817.24	
.....	.....	.....	.....	.....	.....	.....	5,346,336.32	
.....	.....	.....	.....	.....	.....	.....	103,096.89	3
97,727.74	95,306.66	87,890.76	3,264.06	.....	.....	.....	568,794.67	
.....	.....	.....	.....	.....	.....	.....	3,874,811.35	4
364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	23,744,818.23	
9,905,157.69	10,466,026.54	9,119,191.79	8,447,053.80	8,001,784.74	7,248,194.73	8,851,922.56	179,807,032.11	1
.....	.....	.....	.....	.....	.....	.....	3,392,894.20	
247,243.89	261,351.75	254,223.33	16,986.35	.....	.....	.....	1,880,628.21	2
.....	.....	.....	212,616.78	222,400.84	225,279.14	241,450.64	901,747.40	
566,405.64	676,981.44	101,092.49	2,929.11	.....	.....	.....	11,874,965.44	3
.....	.....	.....	.....	.....	.....	.....	15,086,995.26	
.....	.....	.....	.....	.....	.....	.....	936,156.48	4
1,203,221.51	1,247,764.75	772,861.95	428,070.12	301,319.27	335,071.91	357,801.42	8,628,818.14	
11,425,131.77	13,267,988.65	13,963,625.50	13,036,354.77	13,298,687.18	13,913,381.95	13,657,928.09	164,749,380.56	5
.....	.....	.....	.....	.....	.....	.....	4,646,320.16	6
67,884.77	75,595.53	54,731.27	4,525.49	.....	.....	.....	6.496,276.36	7
1,407,226.90	1,429,153.26	1,116,936.93	126,645.85	.....	.....	.....	27,229,570.34	
.....	.....	.....	791,811.50	903,888.47	1,632,815.41	1,136,906.31	4.465.421.69	8
.....	.....	.....	.....	.....	.....	.....	2,441,451.06	9
.....	.....	.....	.....	.....	.....	.....	2,204,601.99	
.....	.....	.....	.....	.....	.....	.....	385,600 46	10
.....	.....	.....	.....	.....	.....	.....	777,422.83	11
.....	.....	.....	.....	.....	.....	.....	7,129,373.09	12
.....	.....	.....	.....	.....	.....	.....	1,453,340.77	
.....	.....	.....	.....	.....	.....	.....	63,417.77	13
962,409.34	827,555.45	594,862.13	453,491.03	347,784.11	497,509.46	579,695.32	6,917,499.04	
25,784,681.51	28,252,417.37	25,977,525 39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	451,468,913.36	

D.—Comparative Statement showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	INDIANA.					
1	First (43)	$124,500.72	$239,191.09	$424,812.51	$738,232.54	$740,105.68
	First (44)					
2	Second (5)	89,204.67	215,986.33	403,138.74	578,168.32	419,139.82
	Second (45)					
3	Third (5)	13,949.37	150,442.91	826,796.47	767,813.74	643,891.08
4	Fourth (43)	235,560.78	1,321,298.05	835,475.90	772,233.75	384,210.86
	Fourth (44)					
5	Fifth (46)	86,078.75	299,060.13	320,319.28	340,463.66	221,274.95
6	Sixth (5)	125,633.06	349,682.13	617,557.40	664,874.09	579,837.36
	Sixth (47)					
	Sixth (44)					
	Sixth (48)					
7	Seventh (43)	87,111.51	218,496.70	497,368.24	367,348.12	231,803.13
	Seventh (44)					
	Seventh (49)					
8	Eighth (5)	69,944.35	370,473.29	329,557.36	481,475.39	386,580.57
9	Ninth (5)	48,706.12	100,733.85	221,351.84	276,277.05	226,199.06
10	Tenth (5)	19,303.44	87,332.34	224,338.47	265,524.55	197,520.80
	Tenth (50)					
11	Eleventh (46)	24,911.44	45,523.15	120,527.27	164,925.29	92,299.77
	Eleventh (51)					
	Eleventh (52)					
		924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08
	IOWA.					
1	First (43)	79,003.05	154,187.62	447,809.06	597,437.55	753,355.08
2	Second (43)	75,232.31	251,194.41	459,401.29	355,918.04	292,429.67
	Second (53)					
	Second (54)					
3	Third (55)	57,466.44	107,993.86	530,825.29	1,374,031.25	641,136.32
	Third (56)					
4	Fourth (43)	35,327.34	53,622.04	157,762.44	192,131.31	200,301.56
	Fourth (53)					
	Fourth (54)					
5	Fifth (21)	27,090.74	44,188.79	107,011.26	134,614.23	119,738.84
6	Sixth (55)	11,842.83	21,150.02	43,948.91	61,198.13	67,090.88
		285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35
	KENTUCKY.					
1	First (57)	31,485.72	263,672.00	517,012.01	603,985.75	315,598.59
2	Second (57)	188.53	119,548.47	320,464.31	428,025.14	159,566.39
	Second (58)					
	Second (59)					
3	Third (27)	820,238.76	2,005,153.90	2,085,846.32	2,701,831.91	233,933.64
4	Fourth (60)	530,858.88	1,557,718.62	1,355,471.16	1,296,595.65	258,962.83
5	Fifth (60)			457,907.30	623,845.92	2,679,251.37
	Fifth (61)					
6	Sixth			120,432.84	267,838.11	1,065,258.59
7	Seventh (62)					441,826.13
	Seventh (63)					
8	Eighth (62)					106,989.57
	Eighth (63)					
9	Ninth (62)					153,746.91
		1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02
	LOUISIANA.					
1	First (64)	154,341.17	2,274,542.70	1,714,502.46	5,501,783.24	3,710,106.61
	First (65)					
2	Second (64)				320,862.47	1,347,918.14
3	Third (64)				375,167.66	1,168,763.11
		154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86
	MAINE.					
1	First (43)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87
	First (66)					
	First (67)					
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37
	Second (68)					
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95
4	Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39
	Fourth (69)					
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42
		514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$416,297.17	$513,043.15	$670,570.32	$735,565.72	$981,513.76	$952,792.93	$749,459.36	$509,331.26	1
278,833.70	212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	54,695.22	78,072.36	2
157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	449,465.62	312,041.07	3
128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	2,407,099.98	1,975,722.39	2,141,953.30	4
152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	31,802.85	46,026.25	5
418,343.98	621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	308,251.06	547,374.79	6
200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	690,664.25	766,262.79	7
161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	352,993.97	394,907.54	54,917.04	8
209,908.30	151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	79,309.23	86,759.51	9
148,242.89	119,742.07	104,383.53	92,585.43	78,263.55	66,820.97	63,742.10	72,978.37	10
69,760.03	60,235.69	56,048.31	42,307.41	73,008.23	29,654.30	25,475.97	38,072.31	11
2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,052.51	4,823,495.59	4,653,789.05	
376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	192,667.68	266,638.09	1
235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	210,581.45	162,248.89	2
267,158.45	396,258.10	312,279.36	347,988.45	441,965.31	412,006.68	345,026.91	381,647.92	3
116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	57,928.94	77,772.93	4
106,298.06	117,237.09	116,532.71	92,135.44	48,416.03	55,485.34	68,977.70	93,033.17	5
80,820.88	65,228.03	101,709.66	85,424.24	39,805.33	54,261.94	58,078.48	58,876.69	6
1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	1,012,997.29	933,261.16	1,040,217.69	
176,929.35	121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	166,652.24	.....	1
146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	253,464.40	355,139.00	*446.32	
.....	.....	.....	.....	.....	.....	33,479.18	743,494.82	2
143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	118,641.50	23,717.25	112,302.58	3
194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	579,440.38	878,862.40	4
1,987,316.93	2,548,700.52	2,555,685.48	2,065,384.67	1,966,874.47	1,832,197.50	2,064,996.70	2,329,957.55	5
762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.34	1,615,782.40	2,003,126.21	2,792,109.45	6
502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	872,323.96	1,422,130.54	1,702,515.41	7
82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	164,104.70	256,887.64	8
143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	102,078.21	137,493.22	209,011.71	9
4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	5,456,628.47	6,950,279.42	9,025,587.88	
2,914,854.79	1,735,638.89	2,750,068.50	1,733,746.44	1,523,702.01	1,261,368.61	886,594.25	552,211.65	1
510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	50,094.06	34,216.96	2
400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	45,776.37	19,835.77	3
3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	982,464.68	606,264.38	
771,817.36	285,965.81	409,050.60	210,176.20	168,552.86	124,363.19	65,908.59	45,352.77	1
404,072.50	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	20,341.71	20,138.33	2
211,603.38	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	12,367.78	16,434.89	3
130,884.56	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	14,044.04	12,528.38	4
75,702.54	62,046.64	76,339.97	33,012.24	24,443.00	17,492.02	15,427.33	13,018.78	5
1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	128,089.45	107,473.15	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	INDIANA.					
1	First (43)	$117,684.93	$19,432.64			
	First (44)		161,149.78	$158,055.67	$196,034.51	$271,781.89
2	Second (5)	25,691.46				
	Second (45)	384,332.17	94,506.21			
3	Third (5)	284,759.19				
4	Fourth (43)	2,319,325.91	559,641.24			
	Fourth (44)		2,787,271.76	2,731,073.57	3,281,981.87	3,283,992.01
5	Fifth (46)	11,458.97				
6	Sixth (5)	497,895.71				
	Sixth (47)	288,340.45	80,043.20			
	Sixth (44)		443,098.80	683,874.96	604,972.84	877,627.86
	Sixth (48)					
7	Seventh (43)	1,398,006.94	457,670.40			
	Seventh (44)		1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31
	Seventh (49)					
8	Eighth (5)	22,446.06				
9	Ninth (5)	37,320.59				
10	Tenth (5)	25,834.64				
	Tenth (50)	93,282.86	143,456.08	143,586.19	142,373.92	162,978.56
11	Eleventh (46)	10,143.83				
	Eleventh (51)	62,602.56	78,490.62	79,913.31	75,650.27	85,972.86
	Eleventh (52)					
		5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49
	IOWA.					
1	First (43)	221,838.27	52,855.44			
2	Second (43)	181,898.45	35,063.99			
	Second (53)		142,870.78	182,075.17	276,592.17	303,114.74
	Second (54)					
3	Third (55)	320,755.86	61,161.81			
	Third (56)		218,558.21	326,682.60	298,663.81	267,818.99
4	Fourth (43)	314,554.51	21,347.06			
	Fourth (53)		178,419.89	192,427.33	172,116.54	165,050.34
	Fourth (54)					
5	Fifth (21)	106,692.94	87,757.19	257,666.03	92,072.87	118,875.71
6	Sixth (55)	66,877.90	12,365.41			
		1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78
	KENTUCKY.					
1	First (57)					
2	Second (57)					
	Second (58)	672,654.42	127,306.07			
	Second (59)		695,708.75	571,490.43	543,443.85	620,133.04
3	Third (27)	41,513.11	16,315.10			
4	Fourth (60)	213,879.68				
5	Fifth (60)	917,396.73				
	Fifth (61)	1,865,987.51	4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63
6	Sixth	2,452,194.79	2,956,245.92	2,495,496.23	2,885,094.31	3,298,244.82
7	Seventh (62)	1,193,003.84	1,396,272.96	823,474.52	894,735.23	1,018,072.33
	Seventh (63)					
8	Eighth (62)	222,960.04	190,709.55	158,125.16	161,193.03	236,342.19
	Eighth (63)					
9	Ninth (62)	126,002.63	118,488.89	108,384.74	118,788.46	149,637.89
		7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90
	LOUISIANA.					
1	First (64)	473,355.28	495,938.37			
	First (65)		74,978.98	850,641.46	588,595.99	712,049.65
2	Second (64)	36,167.75	40,368.07			
3	Third (64)	20,264.65	15,154.83			
		529,787.68	626,440.25	850,641.46	588,595.99	712,049.65
	MAINE.					
1	First (43)	41,530.76	8,388.43			
	First (66)		44,939.25			
	First (67)			70,695.78	75,531.22	76,767.87
2	Second (5)	8,034.34				
	Second (68)	16,373.29	6,083.66			
3	Third (5)	4,649.38				
4	Fourth (5)	4,768.03				
	Fourth (69)	10,777.34	20,209.55			
5	Fifth (5)	4,522.83				
		90,655.97	79,620.89	70,695.78	75,531.22	76,767.87

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
.....	.....	.....	.....	.....	.....	.....	$7,932,533.78	1
$261,752.57	$253,745.94	$207,502.62	$13,578.25	.....	.....	.....	1,523,601.23	
.....	.....	.....	.....	.....	.....	.....	2,884,087.19	2
.....	.....	.....	.....	.....	.....	.....	478,838.38	
.....	.....	.....	.....	.....	.....	.....	6,074,727.42	3
.....	.....	.....	.....	.....	.....	.....	19,649,334.03	4
3,399,731.14	3,459,301.35	2,765,256.46	224,104.38	.....	.....	.....	21,932,712.54	
.....	.....	.....	.....	.....	.....	.....	2,320,246.56	5
.....	.....	.....	.....	.....	.....	.....	6,727,904.81	6
.....	.....	.....	.....	.....	.....	.....	368.383.65	
1,094,927.90	1,164,648.03	726,345.15	15,207.41	.....	.....	.....	5,610,702.95	
.....	.....	.....	3,321,825.79	$2,732,133.60	$3,053,972.17	$2,830,308.54	11,938,240.10	
.....	.....	.....	.....	.....	.....	.....	7,069,371.16	7
2,253,760.27	1,306,664.77	1,636,108.59	128,716.15	.....	.....	.....	11,533,416.91	
.....	.....	.....	1,688,658.56	1,110,761.89	1,632,776.04	1,166,933.45	5,599,129.94	
.....	.....	.....	.....	.....	.....	.....	3,998,065.66	8
.....	.....	.....	.....	.....	.....	.....	2,048,910.26	9
.....	.....	.....	.....	.....	.....	.....	1,566,613.15	10
174,925.19	196,885.66	166,635.46	10,932.05	.....	.....	.....	1,235,055.97	
.....	.....	.....	.....	.....	.....	.....	852,893.00	11
96,156.41	104,111.19	90,871.57	3,942.63	.....	.....	.....	677,711.42	
.....	.....	.....	211,547.00	188,970.51	186,482.27	261,796.69	848,796.47	
7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	122,871,276.58	
.....	.....	.....	.....	.....	.....	.....	4,538,716.12	1
.....	.....	.....	.....	.....	.....	.....	3,831,492.68	2
255,330.50	421,380.23	292,378.77	22,324.35	.....	.....	.....	1,896,066.71	
.....	.....	.....	2,293,490.17	1,958,811.60	2,271,460.59	1,674,482.43	8,198,244.79	
.....	.....	.....	.....	.....	.....	.....	5,997,702.01	3
281,317.63	321,618.32	299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	2,797,970.64	
.....	.....	.....	.....	.....	.....	.....	1,670,394.23	4
168,046.93	184,738.87	147,513.93	13,229 74	.....	.....	.....	1,221,543.57	
.....	.....	.....	79,605.60	80,721.23	83,875.22	88,354.73	332,556.78	
219,081.92	916,167.32	3,322,913.70	128,188.44	.....	.....	.....	6,380,175.52	5
.....	.....	.....	.....	.....	.....	.....	828,679.33	6
923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340 94	1,951,124.89	37,693,542.38	
.....	.....	.....	.....	.....	.....	.....	2,965,523.82	1
.....	.....	.....	.....	.....	.....	.....	2,937,744.30	2
.....	.....	.....	.....	.....	.....	.....	1,576,934.49	
672,159.61	955,021.75	1,535,657.15	2,086,085.51	1,720,789.87	1,774,514.97	1,035,474.68	12,210,479.61	
.....	.....	.....	.....	.....	.....	.....	8,667,291.27	3
.....	.....	.....	.....	.....	.....	.....	9,118,089.41	4
.....	.....	.....	.....	.....	.....	.....	22,029,515.14	5
3,489.672.12	4,467,721.54	7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84	5,251,319.79	58,664,588.74	
3,185,221.03	3,435,658.55	3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06	4,141,341.13	57,120,978.50	6
1,009,848.31	1,281,464.30	1,973,863.32	243,598.68	.....	.....	.....	21,435,740.65	7
.....	.....	.....	2,452,179.32	1,931,691.40	2,435,332.58	1,295,634.19	8,114,837.49	
216,681.51	221,709.36	301,889 19	31,036.11	.....	.....	.....	3,005,160.25	8
.....	.....	.....	867,595.66	751,775.84	942,456.14	693,759.84	3,255,587.48	
145,579.63	169,660.64	189,541.07	12,979.98	.....	.....	.....	2,695,912.96	9
8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	213,798,384.11	
.....	.....	.....	.....	.....	.....	.....	27,682,754.97	1
760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	6,839,314.71	
.....	.....	.....	.....	.....	.....	.....	2,762,668.63	2
.....	.....	.....	.....	.....	.....	.....	2,382,742.35	3
760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	39,667,480.66	
.....	.....	.....	.....	.....	.....	.....	6,549,034.40	1
.....	.....	.....	.....	.....	.....	.....	44,939.25	
82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45	6?2,241.66	
.....	.....	.....	.....	.....	.....	.....	3,078,527.32	2
.....	.....	.....	.....	.....	.....	.....	22,456.95	
.....	.....	.....	.....	.....	.....	.....	1,882,523.48	3
.....	.....	.....	.....	.....	.....	.....	1,362,941.93	4
.....	.....	.....	.....	.....	.....	.....	30,986.89	
.....	.....	.....	.....	.....	.....	.....	1,011,352.41	5
82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45	14,665,004.29	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	MARYLAND.					
1	First (70)	$31,673.59	$95,182.00	$237,198.63	$256,709.96	$142,652.99
1	First (71)					
2	Second (70)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96
3	Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87
3	Third (72)					
3	Third (44)					
3	Third (73)					
4	Fourth (34)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09
5	Fifth (5)	468.36	307,209.96	493,649.85	567,477.92	462,004.94
		961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85
	MASSACHUSETTS.					
1	First (74)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37
1	First (75)					
2	Second (74)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03
3	Third (74)	974,879.28	2,587,324.35	5,967,667.70	7,589,362.73	6,048,528.63
3	Third (75)					
3	Third (76)					
3	Third (77)					
4	Fourth (74)	380,037.92	1,749,546.84	2,450,919.19	3,574,723.00	3,725,690.52
5	Fifth (74)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91
5	Fifth (78)					
6	Sixth (74)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69
7	Seventh (74)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46
8	Eighth (74)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17
8	Eighth (79)					
9	Ninth (74)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54
10	Tenth (74)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28
10	Tenth (79)					
10	Tenth (80)					
		4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60
	MICHIGAN.					
1	First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30
1	First (81)					
1	First (63)					
2	Second (82)	59,896.50	197,127.73	214,384.00	319,716.64	229,166.55
3	Third (82)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24
3	Third (83)					
4	Fourth (62)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18
4	Fourth (63)					
5	Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05
6	Sixth (62)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15
		344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47
	MINNESOTA.					
1	First (62)	21,997.94	33,703.85	88,438.56	119,585.30	154,379.48
2	Second (62)	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94
2	Second (84)					
		59,561.27	87,700.52	256,724.78	381,911.07	452,104.42
	MISSISSIPPI.					
1	First (85)				116,626.84	853,240.75
1	First (86)					
1	First (87)					
2	Second (85)				538,677.26	2,046,222.42
2	Second (86)					
3	Third (85)				125,956.93	1,683,719.60
					781,261.03	4,583,182.77
	MISSOURI.					
1	First (34)	912,216.50	2,511,846.87	4,290,395.95	6,068,292.52	4,784,413.32
1	First (88)					
2	Second (34)	29,641.69	124,699.55	254,140.32	208,668.85	125,381.13
3	Third (82)	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98
4	Fourth (82)			183,985.19	286,812.53	454,954.67
4	Fourth (89)					
5	Fifth (*a*) (62)				130,630.74	128,799.18
6	Sixth (62)				395,269.78	450,777.25
6	Sixth (90)					
		1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23	6,494,095.53

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$131,607.36	$104,097.28	$98,943.73	$98,254.57	$28,304.67	.....	.....	.....	1
.....	.....	.....	.....	351,979.16	$740,755.74	$748,169.57	$909,543.05	1
633,842.67	528,468.01	578,837.11	287,454.02	212,558.95	.....	.....	*464.56	2
2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.19	1,570,819.21	1,398,788.98	1,582,313.14	3
.....	.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	3
276,277.68	188,147.38	252,606.16	168,686.44	97,535.70	92,965.49	76,327.83	103,135.61	4
346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	127,820.95	165,280.21	5
4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653,801.83	2,351,107.33	2,760,736.57	
998,442.91	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	35,028.30	17,481.16	1
.....	.....	.....	.....	.....	.....	.....	35,253.72	1
1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	22,332.88	10,223.08	2
5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	1,488,143.26	1,104,074.57	801,983.62	3
.....	.....	.....	.....	.....	.....	.....	373,711.15	3
.....	.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	3
1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	552,823.85	355,482.77	230,746.14	4
1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	312,272.40	213,657.22	5
.....	.....	.....	.....	.....	.....	.....	240,591.86	5
1,673,565.93	848,248.03	920,927.99	614,680.84	727,880.21	631,677.91	545,558.62	378,302.03	6
1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19	89,167.25	45,392.80	20,034.84	7
1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	55,300.99	54,258.51	25,518.98	8
.....	.....	.....	.....	.....	.....	.....	31,508 05	8
928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	33,052.86	11,621.63	9
1,615,176.92	426,217.09	663,998.92	623,159.04	429,589.65	377,065.10	284,849.00	219,953.41	10
.....	.....	.....	.....	.....	.....	.....	97,427.40	10
.....	.....	.....	.....	.....	.....	.....	.....	10
17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	2,792,302.71	2,708,014.29	
1,655,815.30	1,588,146.49	2,015,966.88	1,975,597.95	1,913,632.97	1,673,968.46	1,215,696.78	1,380,972.88	1
.....	.....	.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	.....	1
291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	52,055.65	55,764.37	2
255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	241,830.96	221,931.11	3
.....	.....	.....	.....	.....	.....	.....	.....	3
197,188.80	180,738.11	166,505.69	116,810.43	114,785.34	94,569.34	90,644.87	97,651.76	4
.....	.....	.....	.....	.....	.....	.....	.....	4
112,936.58	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	41,586 53	35,844.11	5
245,619.86	346,038.01	246,686.97	227,372.79	158,703.12	227,509.14	146,265.33	139,120.57	6
2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	1,788,080.12	1,931,284.80	
112,102.89	122,816.27	145,641.44	89,866.41	69,923.80	69,351.50	75,429.17	76,910 11	1
256,287.83	240,521.53	322,237.71	162,716.57	179,055.63	162,053.44	151,926.38	151,452.34	2
.....	.....	.....	.....	.....	.....	.....	.....	2
368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	227,355.55	228,362.45	
576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	32,102.34	17,166.47	6,167.24	1
.....	.....	.....	.....	.....	.....	.....	33,311.42	1
.....	.....	.....	.....	.....	.....	.....	.....	1
2,008,250.08	88,730.44	120,384.40	129,938.54	64,306.84	49,865.07	62,397.50	23,920 64	2
.....	.....	.....	.....	.....	.....	.....	23.292.07	2
1,167,515.28	48,077.33	68,191.41	51,514.56	52,869.59	46,111.90	28,055.14	10,276.55	3
3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	107,619.11	96,967.92	
3,499,997.95	3,931,156.29	4,590,339.97	3,780,558.95	3,683,479.33	3,323,795.53	3,501,668.88	3,739,490.09	1
.....	.....	.....	.....	.....	.....	.....	.....	1
133,880.95	77,907.21	128,123.38	84,811.99	81,712.88	100,750.96	78,687.84	73,852.18	2
387,776.46	312,892.22	278,351.07	272.094.91	159,735.59	119,562.51	98,481.66	124,791.39	3
363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	208,442.06	188,489.30	227,470.81	4
.....	.....	.....	.....	.....	.....	.....	.....	4
151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	112,209.33	116,103.57	129,075.94	5
376,152.48	510,047.03	617,554.36	504.012.63	322,482.68	394,559.76	342,054.80	300,194.90	6
.....	.....	.....	.....	.....	.....	.....	.....	6
4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	4,259,320.15	4,325,486.05	4,594,875.31	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	MARYLAND.					
1	First (70)					
	First (71)	$580,189.57	$137,573.22			
2	Second (70)					
	Third (5)	872,570.74				
	Third (72)	988,529.32	468,750.58			
3	Third (44)		1,992,760.48	$2,210,127.29	$2,163,034.34	$2,263,283.80
	Third (73)					
4	Fourth (34)	98,125.93	106,161.82	110,667.95	103,637.81	130,673.21
5	Fifth (5)	38,163.56				
		2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01
	MASSACHUSETTS.					
1	First (74)					
	First (75)	56,848.41	5,274.81			
2	Second (74)					
	Third (74)					
	Third (75)	1,293,276.40	273,685.17			
3	Third (76)		1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.60
	Third (77)					
4	Fourth (74)					
5	Fifth (74)					
	Fifth (78)	1,026,867.98	977,563.80	863,940.71	903,183.77	850,147.57
6	Sixth (74)					
7	Seventh (74)					
8	Eighth (74)					
	Eighth (79)	56,561.11	15,980.91			
9	Ninth (74)					
	Tenth (74)					
10	Tenth (79)	318,661.97	142,108.55			
	Tenth (80)		174,605.90	311,356.64	341,895.50	386,521.93
		2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10
	MICHIGAN.					
1	First (1)	1,476,157.49	855,985.19			
	First (81)		455,909.53	1,181,405.38	1,219,698.67	1,099,764.17
	First (63)					
2	Second (82)	68,625.88	12,854.92			
3	Third (82)	246,199.01	62,143.20			
	Third (83)		203,571.46	195,383.22	190,913.58	226,719.39
4	Fourth (62)	108,977.90	95,223.32	98,822.73	111,128.68	131,769.28
	Fourth (63)					
5	Fifth (1)	37,857.13	19,376.38			
6	Sixth (62)	128,346.39	116,818.00	127,192.01	132,302.41	153,505.15
		2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99
	MINNESOTA.					
1	First (62)	87,444.24	84,777.07	99,569.03	93,850.49	107,389.53
2	Second (62)	161,331.94	154,684.63	175,433.72	211,858.27	257,300.11
	Second (84)					
		248,776.18	239,461.70	275,002.75	305,708.76	364,689.64
	MISSISSIPPI.					
1	First (85)					
	First (86)	47,162.34	45,362.55			
	First (87)			86,824.03	87,271.68	91,233.50
2	Second (85)	468.48				
	Second (86)	37,455.16	32,700.75			
3	Third (85)	79.46				
		85,165.44	78,063.30	86,824.03	87,271.68	91,233.50
	MISSOURI.					
1	First (34)	2,216,996.19	3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14
	First (88)					
2	Second (34)	64,199.71	53,693.41	55,056.05	57,035.72	61,635.57
3	Third (82)	124,014.63	31,273.37			
4	Fourth (82)	260,027.09	49,545.44			
	Fourth (89)		244,184.17	314,274.08	280,062.47	332,996.58
5	Fifth (a) (62)	114,348.36	115,516.86	113,138.12	105,566.04	118,826.24
6	Sixth (62)	202,355.53	209,257.02	250,008.21	209,328.45	255,929.55
	Sixth (90)					
		2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
							$1,224,624.78	1
							3,468,210.31	1
							6,057,607.91	2
							36,372,814.55	3
							1,457,279.90	3
$2,334,864.22	$2,662,009.47	$3,289,962.73	$212,697.56				17,128,739.89	3
			2,924,105.72	$2,774,384.20	$2,462,092.46	$2,875,597.06	11,036,179.44	3
148,599.19	160,228.81	139,190.01	9,687.87				3,807,961.31	4
							4,547,983.15	5
2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06	85,101,401.24	
							8,435.385.40	1
							97,376.94	1
							11,057,987.58	2
							43,872,869.63	3
							1,940,672.72	3
1,454,636.28	1,601,844.13	1,508,116.79	118,393.43				9,601,137.46	3
			1,918,679.78	1,970,723.02	1,958,576.15	2,113,980.22	7,961,959.17	3
							21,553,931.83	4
							12,378,319.84	5
857,447.12	933,919.19	861,060.58	65,722.22				7,580,444.74	5
							18,516,298.94	6
							14,005,247.21	7
							14,164,119.06	8
							104,050.07	8
							7,601,464.94	9
							13,066,460.27	10
							558,197.92	10
387,597.80	401,595.81	384,484.60	293,794.62	316,730.94	334,102.68	357,150.78	3,689,837.20	10
2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	196,185,760.92	
							22,053,608.84	1
1,223,504.44	1,362,945.87	1,251,409.52	86,524.53				7,881,162.11	1
			1,120,987.45	1,356,464.20	1,479,883.10	1,590,882.20	5,548,216.95	1
							2,108,088.21	2
							2,894,907.09	3
249,175.12	273,718.46	244,970.27	14,860.90				1,599,312.40	3
137,251.82	164,576.96	169,912.55	15,186.00				2,731,461.32	4
			165,097.95	171,690.96	192,111.35	211,025.17	739,925.43	4
							1,189,892.79	5
177,343.89	201,949.70	216,159.35	16,724.14				4,129,323.19	6
1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	50,875,898.33	
116,126.82	125,071.40	117,842.58	8,803.22				2,021,021.10	1
329,013.51	403,420.54	417,619.38	38,493.69				4,595,304.15	2
			446,685.14	492,704.97	534,532.31	554,088.98	2,028,011.40	2
445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	8,644,336.65	
							1,828,252.48	1
							125,836 31	1
96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16	704,101.11	1
							5,133,161.67	2
							93,447.98	2
							3,282,367.75	3
96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16	11,167,167.30	
5,543,333.70	6,186,922.72	6,200,677.64	362,213.97				86,268,230.73	1
			4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00	21,508,581.85	1
66,451.05	65,405.90	60,286.65	2,897.67				1,988,920.66	2
							4,524,131.60	3
							3,210,040.25	4
388,170.56	501,833.39	388,953.87	266,823.99	303,281.89	351,560.87	329,884.70	3,702,026.57	4
145,571.72	153,736.46	131,482.26	7,883.10				2,466.244 49	5
326,822.36	634,589.47	899,010.98	109,528.08				7,309.935.32	6
			1,091,246.14	961,298.24	1,072,598.55	1,301,614.57	4,426,757.50	6
6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	135,404,868.97	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	NEW HAMPSHIRE.					
1	First (94)	$155,918.09	$364,036.54	$718,286.70	$1,094,540.83	$938,976.93
1	First (95)					
2	Second (94)	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,543,956.71
3	Third (94)	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56
		483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20
	NEW JERSEY.					
1	First (96)	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25
1	First (97)					
2	Second (96)	131,345.07	302,729.91	822,915.63	829,607.56	797,139.52
3	Third	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95
4	Fourth (5)	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41
5	Fifth (5)	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81	4,221,684.48
5	Fifth (98)					
		1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61
	NEW YORK.					
1	First (100)	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43
1	First (101)					
2	Second (100)	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08
2	Second (102)					
2	Second (103)					
3	Third (100)	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56
3	Third (104)					
3	Third (103)					
4	Fourth (100)	1,160,692.99	3,085,128.13	6,279,699.60	9,169,375.47	5,918,297.34
4	Fourth (105)					
5	Fifth (100)	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83
6	Sixth (100)	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23
7	Seventh (100)	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23
8	Eighth (106)	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75
9	Ninth (106)	249,385.95	580,449.70	1,486,443.31	1,942,777.46	1,971,424.75
10	Tenth (5)	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88
11	Eleventh (5)	146,162.89	323,686.22	777,390.56	953,283.17	813,694.30
11	Eleventh (107)					
12	Twelfth (5)	214,111.87	434,449.14	893,370.77	1,240,445.27	1,121,742.96
12	Twelfth (108)					
13	Thirteenth (5)	91,460.05	197,588.06	454,256.91	547,477.35	433,672.16
14	Fourteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,886.18	2,990,590.08
14	Fourteenth (109)					
14	Fourteenth (110)					
15	Fifteenth (5)	262,832.80	571,510.48	1,299,510.80	1,640,872.52	1,341,439.34
15	Fifteenth (111)					
15	Fifteenth (110)					
16	Sixteenth (5)	45,898.12	101,540.46	331,996.24	350,622.43	294,094.91
17	Seventeenth (5)	45,425.09	82,979.67	178,290.61	239,060.08	189,900.03
18	Eighteenth (5)	170,099.73	423,370.21	965,781.07	1,000,355.07	732,275.54
19	Nineteenth (5)	66,530.93	128,200.57	265,577.27	366,129.66	281,070.64
20	Twentieth (5)	130,699.46	309,675.81	512,888.14	657,049.08	527,989.23
20	Twentieth (112)					
21	Twenty-first (5)	174,797.78	393,305.86	721,848.22	1,223,574.63	1,187,196.21
21	Twenty-first (113)					
21	Twenty-first (114)					
21	Twenty-first (115)					
22	Twenty-second (5)	137,200.35	483,753.73	525,063.68	543,657.99	500,426.85
23	Twenty-third (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,086,564.00
24	Twenty-fourth (5)	154,527.22	850,408.91	686,933.96	704,979.51	779,125.81
24	Twenty-fourth (116)					
25	Twenty-fifth (117)	60,806.24	388,853.87	361,898.69	412,812.85	335,063.91
26	Twenty-sixth (5)	87,748.76	190,112.22	395,873.07	549,707.42	488,136.15
26	Twenty-sixth (118)					
27	Twenty-seventh (119)	94,402.73	186,083.73	415,818.51	513,754.67	431,288.10
27	Twenty-seventh (120)					
28	Twenty-eighth (117)	174,509.13	582,376.26	1,101,694.61	1,460,030.10	1,099,644.38
28	Twenty-eighth (121)					
28	Twenty-eighth (122)					
28	Twenty-eighth (123)					
29	Twenty-ninth (5)	110,212.25	390,266.72	400,569.85	563,324.98	524,948.55
30	Thirtieth (5)	445,650.13	1,876,637.40	1,971,268.10	2,801,808.24	2,276,202.92
30	Thirtieth (124)					
30	Thirtieth (122)					
31	Thirty-first (119)	50,849.15	120,729.71	263,009.79	391,862.07	302,289.51
32	Thirty-second (125)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.82	9,978,614.40
		9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	58,825,159.06

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$598,859.67	$232,480.47	$223,750.85	$160,358.80	$175,337.75	$200,387.70	$171,892.66	$210,880.80	1
1,137,396.02	316,744.99	304,053.63	185,420.95	99,181.75	104,918.85	58,272.87	68,076.67	2
205,237.76	102,122.56	104,602.90	51,147.22	29,716.46	20,148.81	18,513.66	20,432.08	3
1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	248,679.19	299,389.55	
341,048.46	344,489.36	201,207.12	136,787.10	114,590.67	139,553.31	117,992.48	118,544.77	1
492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	273,948.36	118,159.04	201,307.14	2
886,081.19	581,925.49	750,817.28	443,773.44	561,833.84	526,359.72	279 787.19	346,775.19	3
632,253.16	536,019.90	509,700.62	302,565.46	292,529 05	341,587.24	195,426.46	223,940.17	4
3,343,063.49	1,918,889.81	2,152,882.11	1,173,821.35	1,330,937.01	1,285,993.74	1,014,261.56	1,472,902.14	5
5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	2,567,442.37	1,725,626.73	2,363,469.41	
891,482.82	681,369.99	576,877.68	489,528.51				*.01	1
			1,644,655.56	4,463,363.05	4,029,458.55	3,738,344.34	3,722,678.15	
2,695,527.53	2,378,656.80	2,700,283.28	1,601,283.15					2
			1,135,829.91	3,084,597.69	2,433,782.46	1,921,752.54	1,707,741.34	
2,622,661.23	1,908,556.50	2,160,008.07	695,974.34					3
			580,661.84	2,084,547.32	1,961,195.36	1,798,897.10	2,034,570.54	
4,063,773.63	3,287,224.06	3,598,119.65	1,891,215.64				*10.50	4
						402,928.47	1,292,629.36	5
1,072,463.42	803,044.26	950,705.04	644 866.54					6
2,587,363.02	1,814,038.69	1,832,584.74	1,073,427.36				*436.91	7
1,181,146.07	1,290,258.54	1,362,408.71	806,528.25				*.03	8
4,074,416.26	4,336,059.06	3,462,624.00	3,648,437.70	2,207,632.27	802,156.96	178,522.76	*.03	9
1,737,724.54	1,678,841.75	1,759,617.19	1,618,556.21	1,353,618.79	1,007,992.39	631,157.86	*.03	10
931,625.38	686,193.25	857,935.16	771,611.35	458,995.05	529,219.27	287,156.52	273,118.98	11
302,717.79	303,140.27	238,071.62	205,725.54	136,768.02	156,637.68	76,293.88	131,660.17	12
550,492.68	416,193.82	411,329.36	236,119.98	255,761.04	260,785.63	192,893.25	192,836.98	13
341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	119,638.13	78,544.63	93,276.79	14
1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	1,242,623.17	496,426.13	528,579.54	15
815,969.67	810,843.25	627,537.54	377,518.74	306,567.33	226,780.20	188,170.63	200,225.56	16
125,179.59	117,266.77	106,005.52	54,122.99	41,786.77	30,924.33	21,458.58	20,945.52	17
141,425.23	93,420.42	103,239.18	41,512.83	31,027.53	30,515.32	22,656.42	24,147.43	18
407,265.43	308,285.38	274,455.58	125,221.62	193,025.71	119,447.73	65,522.35	65,519.99	19
198,701.93	106,278.96	110,463.06	101,340.63	40,485.87	44,244.36	27,341.14	24,821.60	20
318,897.66	206,433.67	165,134.77	119,384.01	88,365.23	54,590.22	46,562.54	51,867.46	21
772,243.44	557,292.28	611,902.79	447,576.95	403,417.09	294,446.82	296,613.56	324,629.34	22
257,379.42	175,998.74	599,577.98	667,758.11	404,249.39	103,207.28	36,522.86	36,793.39	23
451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	412,925.26	234,265 79	258,888.06	24
522,197.66	455,807.50	566,786.17	420,488.72	448,831.73	483,655.08	573,567.29	428,357.01	25
223,114.84	231,041.03	296,128.52	110,119.51	61,118.87	114,755.69	60,331.93	49,339.31	26
317,419.24	263,348.74	272,754.82	187,985.46	177,912.53	173,785.96	185,051.81	203,135.73	27
325,019.02	222,254.81	228,276.55	170,384.29	128,330.46			*.04	28
				28,722.77	157,384.42	150,716.05	158,289.44	29
709,028.60	759,328.44	560,721.54	666,884.63	487,693.67	576,558.71	435,218.10	452,644.96	30
323,746.40	238,165.95	270,327.23	97,300.95	68,561.86	80,609.08	52,036.39	55,808.81	31
1,168,150.17	1,789,105.67	2,315,449.95	1,926,884.09	1,753,960.76	1,541,746.87	1,340,034.21	1,231,836.88	32
248,847.93	103,023.90	100,000.86	58,410.18	38,935.60			*.50	
7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59	2,230,437.59	1,643,375.49	1,674,091.42	
39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.81	

D.—Comparative Statement showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	NEW HAMPSHIRE.					
1	First (94)	$93,697.18				
1	First (95)	148,223.80	$234,998.99	$228,188.11	$222,898.88	$278,139.08
2	Second (94)	13,382.79				
3	Third (94)	4,957.51				
		260,261.28	234,998.99	228,188.11	222,898.88	278,139.08
	NEW JERSEY.					
1	First (96)	43,661.55				
1	First (97)	106,961.24	275,913.95	223,590.29	224,171.23	214,500.00
2	Second (96)	62,766.61				
3	Third	274,168.15	330,142.80	358,587.75	320,093.82	266,338.62
4	Fourth (5)	99,777.06				
5	Fifth (5)	1,369,462.69				
5	Fifth (98)	1,823,152.58	4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19
		3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81
	NEW YORK.					
1	First (100)					
1	First (101)	3,210,107.73	3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96
2	Second (100)					
2	Second (102)	1,155,451.65	1,262,394.10			
2	Second (103)			2,781,903.32	2,915,918.49	3,199,990.87
3	Third (100)					
3	Third (104)	2,266,062.61	2,216,546.34			
3	Third (103)			3,895,193.88	4,282,837.07	5,064,296.32
4	Fourth (100)					
4	Fourth (105)	1,412,911.87	1,567,463.73			
5	Fifth (100)					
6	Sixth (100)					
7	Seventh (100)					
8	Eighth (106)					
9	Ninth (106)					
10	Tenth (5)	143,338.28				
11	Eleventh (5)	48,514.36				
11	Eleventh (107)	80,590.03	184,372.14	133,502.11	178,254.82	132,026.24
12	Twelfth (5)	90,462.76				
12	Twelfth (108)	228,330.10	468,727.34	469,527.12	482,916.92	519,719.66
13	Thirteenth (5)	33,682.07				
14	Fourteenth (5)	255,525.44				
14	Fourteenth (109)	337,319.24	591,488.79	631,918.26	571,915.15	571,102.97
14	Fourteenth (110)					
15	Fifteenth (5)	90,874.12				
15	Fifteenth (111)	145,409.80	229,805.43	211,125.88	214,694.26	259,026.63
15	Fifteenth (110)					
16	Sixteenth (5)	6,334.05				
17	Seventeenth (5)	8,424.45				
18	Eighteenth (5)	20,732.43				
19	Nineteenth (5)	11,061.58				
20	Twentieth (5)	13,871.83				
20	Twentieth (112)	45,367.05	9,652.33			
21	Twenty-first (5)	170,262.19				
21	Twenty-first (113)	202,575.21	74,408.78			
21	Twenty-first (114)		263,792.83	330,589.76	327,467.09	309,412.51
21	Twenty-first (115)					
22	Twenty-second (5)	12,999.14				
23	Twenty-third (5)	130,299.24				
24	Twenty-fourth (5)	239,928.48				
24	Twenty-fourth (116)	382,146.12	645,672.58	629,363.12	706,144.85	422,403.27
25	Twenty-fifth (117)	15,460.96				
26	Twenty-sixth (5)	110,134.34				
26	Twenty-sixth (118)	120,102.51	216,372.66	221,368.64	240,257.07	273,432.82
27	Twenty-seventh (119)					
27	Twenty-seventh (120)	159,221.82	39,166.70			
28	Twenty-eighth (117)	164,702.69				
28	Twenty-eighth (121)	380,567.26	144,996.53			
28	Twenty-eighth (122)		547,279.29	827,852.19	813,978.97	946,711.55
28	Twenty-eighth (123)					
29	Twenty-ninth (5)	19,792.21				
30	Thirtieth (5)	593,671.27				
30	Thirtieth (124)	590,085.74	261,261.52			
30	Thirtieth (122)		771,281.86	1,126,667.60	1,197,999.40	1,287,401.54
31	Thirty-first (119)					
32	Thirty-second (125)	1,720,403.36	1,602,398.50			
		14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
.....	.....	.....	.....	.....	.....	.....	$5,339,404.97	1
$309,720.94	$349,942.04	$352,998.08	$390,136.72	$383,478.83	$378,787.72	$377,562.37	3,655,075.56	1
.....	.....	.....	.....	.....	.....	.....	7,882,085.72	2
.....	.....	.....	.....	.....	.....	.....	2,155,719.70	3
309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	19,032,285.95	
.....	.....	.....	.....	.....	.....	.....	3,844,810.01	1
288,810.32	305,040.48	275,723.41	131,132.39	221,046.66	191,739.69	208,162.23	2,666,791.89	1
.....	.....	.....	.....	.....	.....	.....	5,497,658.68	2
326,683.57	459,988.40	486,631.30	487,717.62	479,703.13	349,697.47	647,110.60	13,653,859.87	3
.....	.....	.....	.....	.....	.....	.....	7 088,976.57	4
.....	.....	.....	.....	.....	.....	.....	31,462,062.25	5
4,258,182.42	4,686,604.72	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59	3,740,888.73	45,148,122.36	5
4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	109,362,281.66	
.....	.....	.....	.....	.....	.....	.....	7,532,688.50	1
2,959,673.22	2,984,084.80	2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05	3,208,195.07	55,161,545.90	1
.....	.....	.....	.....	.....	.....	.....	19.067,176.26	2
.....	.....	.....	.....	.....	.....	.....	12,701,549.69	2
3,377,659.78	4,206,252.54	3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70	1,539,034.98	25,656,707.92	2
.....	.....	.....	.....	.....	.....	.....	20,911,793.03	3
.....	.....	.....	.....	.....	.....	.....	12,942,481.11	3
5,757,541.95	6,762,211.18	6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85	5,572,258.80	53,450,660.61	3
.....	.....	.....	.....	.....	.....	.....	38,453,537.01	4
.....	.....	.....	.....	.....	.....	.....	4,675,933.43	4
.....	.....	.....	.....	.....	.....	.....	9,780.409.32	5
.....	.....	.....	.....	.....	.....	.....	21,484,712.43	6
.....	.....	.....	.....	.....	.....	.....	10,124.453.48	7
.....	.....	.....	.....	.....	.....	.....	41,611,055.50	8
.....	.....	.....	.....	.....	.....	.....	16,017,989.93	9
.....	.....	.....	.....	.....	.....	.....	10,208,105.95	10
.....	.....	.....	.....	.....	.....	.....	4,613,746.47	11
208,236.50	180,625.31	169,700.96	10,573.85	.....	.....	.....	1,277,881.96	11
.....	.....	.....	.....	.....	.....	.....	6,510,995 51	12
545,067.54	627,261.92	590,564.93	48,754.17	.....	.....	.....	3,980,869.70	12
.....	.....	.....	.....	.....	.....	.....	3,113,878.00	13
.....	.....	.....	.....	.....	.....	.....	19,321,161 29	14
600,482.13	620,596.47	590,677.39	40,028.23	.....	.....	.....	4,555,528.63	14
.....	.....	.....	595,363.83	679,724.30	666,913.20	684,242.15	2,626,243.48	14
.....	.....	.....	.....	.....	.....	.....	8,760,652.98	15
294,733.58	346,397.30	336,832.04	24,527.69	.....	.....	.....	2,062,552.61	15
.....	.....	.....	752,985.81	829,864.60	872,791.41	938,390.82	3,394 032.64	15
.....	.....	.....	.....	.....	.....	.....	1,648,176.28	16
.....	.....	.....	.....	.....	.....	.....	1,232.024.29	17
.....	.....	.....	.....	.....	.....	.....	4,871,357.84	18
.....	.....	.....	.....	.....	.....	.....	1,772,248.20	19
.....	.....	.....	.....	.....	.....	.....	3,203,409.11	20
.....	.....	.....	.....	.....	.....	.....	55,019.38	20
.....	.....	.....	.....	.....	.....	.....	7,579,107.16	21
.....	.....	.....	.....	.....	.....	.....	276,983.99	21
326,846.08	333,264.94	325,317.02	17,715.85	.....	.....	.....	2,234,406.08	21
.....	.....	.....	865,665.04	855,039.34	915,930.93	1,010,372.11	3,647,007.42	21
.....	.....	.....	.....	.....	.....	.....	4,484,588.91	22
.....	.....	.....	.....	.....	.....	.....	8,861,559.24	23
.....	.....	.....	.....	.....	.....	.....	7,315,595.05	24
494,109.45	469,857.05	559,763.59	41,821.31	.....	.....	.....	4,351,281.34	24
.....	.....	.....	.....	.....	.....	.....	2,720,846.22	25
.....	.....	.....	.....	.....	.....	.....	3,603,106.25	26
316,088.22	386,550.60	409,330.71	14,831.94	.....	.....	.....	2,198,335.17	26
.....	.....	.....	.....	.....	.....	.....	2,715,612.91	27
.....	.....	.....	.....	.....	.....	.....	693,501.20	27
.....	.....	.....	.....	.....	.....	.....	9,231,035.82	28
.....	.....	.....	.....	.....	.....	.....	525,563.79	28
974,838.32	1,134,541.13	1,079,296.23	69,640.19	.....	.....	.....	6,394,137.87	28
.....	.....	.....	1,945,001.69	2,058,072.55	1,964,365.82	2,148,709.10	8,116,149.16	28
.....	.....	.....	.....	.....	.....	.....	3,195,671.23	29
.....	.....	.....	.....	.....	.....	.....	23,032,406.66	30
.....	.....	.....	.....	.....	.....	.....	851,347.26	30
1,377,990.99	1,403,396.85	1,342,391.27	115,059.65	.....	.....	.....	8,622,189.16	30
.....	.....	.....	.....	.....	.....	.....	1,677,959.20	31
.....	.....	.....	.....	.....	.....	.....	76,694,531.40	32
17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	621,803,500.93	

D.—Comparative Statement showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	NORTH CAROLINA.					
1	First (5)				$69,585.16	$85,092.18
2	Second (5)				53,475.16	79,405.08
	Second (126)					
3	Third (127)				291,346.73	251,900.25
	Fourth (127)					210,680.29
4	Fourth (128)					
	Fourth (129)					
	Fourth (129½)					
5	Fifth (130)					139,561.11
	Fifth (129)					
	Sixth (131)					209,363.57
6	Sixth (132)					
	Sixth (132½)					
7	Seventh (131)					32,749.87
					414,407.05	1,648,752.35
	OHIO.					
1	First (7)	$838,064.63	$1,781,204.66	$3,406,204.43	8,022,216.20	6,878,016.03
	First (133)					
2	Second (7)	593,195.06	2,357,578.85	2,213,916.38	2,806,962.75	2,374,409.46
3	Third (34)	266,260.76	1,531,136.00	1,366,846.24	1,610,853.82	1,214,737.95
4	Fourth (5)	1,215.76	587,279.23	648,728.77	1,173,253.96	654,166.04
	Fourth (134)					
5	Fifth (5)	47,837.75	121,605.16	186,246.53	461,917.48	244,265.89
6	Sixth (34)	54,075.72	523,685.17	295,389.86	383,881.09	363,989.81
	Sixth (135)					
7	Seventh (136)	166,485.71	1,195,306.87	1,086,116.45	1,246,198.88	906,667.98
	Seventh (137)					
	Seventh (138)					
8	Eighth (136)	40,599.89	119,787.95	135,775.80	215,006.70	160,524.84
9	Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50
	Tenth (5)	136,144.01	346,180.92	744,465.66	1,148,313.48	1,059,746.24
10	Tenth (139)					
	Tenth (140)					
	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19
11	Eleventh (141)					
	Eleventh (142)					
12	Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03
13	Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80
	Thirteenth (143)					
14	Fourteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51	214,048.73
15	Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48
	Fifteenth (144)					
16	Sixteenth (5)	34,149.85	70,006.65	194,886.40	262,450.15	155,502.35
17	Seventeenth (5)	96,262.04	171,345.33	480,790.29	654,626.22	483,680.80
	Eighteenth (5)	329,070.09	975,255.04	2,303,282.85	3,501,667.83	3,110,339.75
18	Eighteenth (145)					
	Eighteenth (44)					
	Eighteenth (146)					
19	Nineteenth (5)	74,821.30	135,825.92	450,865.94	598,937.05	382,947.79
		3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66
	PENNSYLVANIA.					
	First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93	5,082,037.46
	First (148)					
1	First (149)					
	First (150)					
	First (151)					
2	Second (152)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,508.97
	Second (153)					
3	Third (7)	403,398.59	951,463.05	2,250,057.11	2,049,108.11	2,029,733.79
4	Fourth (152)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,558.99
5	Fifth (5)	134,912.23	380,703.24	1,119,379.95	1,255,282.81	970,047.60
	Fifth (154)					
6	Sixth (5)	149.720.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41
7	Seventh (155)	190.408.08	442,928.73	851,639.04	925,253.52	711,358.28
	Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67
8	Eighth (156)					
	Eighth (150)					
	Ninth (155)	82,888.09	297,694.52	849,423.63	1,165,489.55	781,024.49
9	Ninth (157)					
	Ninth (150)					
	Ninth (151)					
10	Tenth (5)	154,525.82	359,307.94	803,359.92	1,138,698.40	610,208.77
11	Eleventh (43)	211,187.28	749,226.69	969,799.55	1,234,206.76	680,469.01
	Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57
12	Twelfth (158)					
	Twelfth (150)					
	Twelfth (151)					
	Thirteenth (5)	60,131.55	131,186.10	320,889.18	483,944.38	242,930.28

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$97,154.32	$30,681.40	$60,940.82	$63,716.60	$20,215.15	$38,892.73	$21,483.44	$19,864.60	1
539,589.65	100,473.58	94,791.47	88,064.21	44,273.39	57,244.85	67,773.05	37,216.63	2
405,550.17	49,727.92	27,955 10	44,829.70	53,206.88	33,868.86	29,860.96	32,186.05	3
303,391.22	143,264.93	419,999.86	410,578.46	373,235.68	449,684.85	500,054.31	586,896.09	4
333,757.89	280,836.83	524,232.96	502,825.56	398,663.81	543,251.86	604,157.20	685,603.47	5
261,898.82	123,665.87	235,321.59	225,330.56	199,044.47	252,126.40	229,633.90	220,299.95	6
35,943.58	21,885.45	35,478.15	26,923.10	19,885.41	33,252.17	32,768.38	48,356.79	7
1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	
3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17					1
			1,521,173.59	6,072,487.83	7,161,277.20	7,208,887.51	8,055,517.74	2
1,183,519.56	2,955,385.06	4,846,979.34	3,053,069.30					3
718,033.49	1,722,965.73	2,369,580.82	2,393,859.26	1,697,785.31	1,495,458.80	1,645,558.53	949,819.40	4
166,220.65	638,683.78	981,033.19	760,851.02	712,865.88	699,070.56	699,953.90	489,528.86	5
91,802.04	181,700.38	265,215.33	255,182.80	254,067.75	64,737.83	154,664 81	51,065,63	6
183,994.63	654,846.98	963,994.86	720,112.72	721,460.39	625,625.11	665,040.77	610,346.16	7
504,092.67	784,994.11	1,018,315.24	718,371.24	702,177.06	495,343.53	744,598.17	635,175.25	8
116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	33,700.97	42,697.52	9
288,654.47	611,467.14	1,054,304.20	603,544 20	687,044.51	749,461.97	641,945.20	338,537.49	10
863,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,091,836.75	957,426.61	969,636.15	11
235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	556,025.06	805,018.30	12
279,894.71	728,003.13	963,791.66	353,519.13	534,748.77	580,975.06	429,839.44	424,423.10	13
362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	64,130.15	73,126.85	14
108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	56,103.71	63,875.37	15
214,260.79	112,186.19	140,985.31	102,288.73	92,842.52	93,001.34	82,467.35	85,854.68	16
138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	72,540.14	83,154.77	77,905.60	17
279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	103,987.34	111,127.37	18
2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	791,989.06	808,633.78	19
201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	63,949.93	65,937.80	70,430.92	
12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	14,985,411.15	14,662,720.17	
4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62				*16.00	1
			289,975.89	1,936,178.61	1,383,508.05	1,286,256.60	1,206,388.95	
2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28			*52.00	2
				972,856.76	1,739,755.19	771,922.32	714,065.75	
1,125,074.65	652,539.62	1,137,044.04	393,826.09				*. 58	3
1,693,897.30	1,151,352.86	1,343,181.08	1,260,930.91	419,391.25			*22.75	4
630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	215,929.36	184,658.51	5
433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	359,983.79	265,937.98	266,179.15	6
429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	20,872.51	10,041.07	7
334,892.16	302,891.30	335,222.73	251,227.90	222,039.10	253,967.27	232,612.58	231,683.28	8
450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	342,845.96	167,530.12	9
							221,755.38	
378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	173,037.85	156,249.62	10
431,367.88	201,812.10	244,459.57	239,809.53	140,072.81	146,672 30	120,823.15	106,329.31	11
432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	200,123.70	228,208.43	236,873.20	12
120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	26,622.42	31,829.72	13

D.—Comparative Statement showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	NORTH CAROLINA.					
1	First (5)	$4,602.26				
2	Second (5)	11,621.84				
	Second (126)	45,272.85	$109,994.76	$65,782.90	$77,272.14	$58,695.72
3	Third (127)	10,748.05				
4	Fourth (127)	407,226.94				
	Fourth (136)	305,220.37	838,733.88	800,760.70	935,394.78	925,483.18
	Fourth (129)					
	Fourth (129½)					
5	Fifth (130)	628,966.35	568,073.11	698,041.92	1,064,463.12	911,908.83
	Fifth (129)					
6	Sixth (131)	217,711.11	108,669.27			
	Sixth (132)		131,934.30	253,874.40	336,238.73	457,918.98
	Sixth (132½)					
7	Seventh (131)	39,768.52	18,442.67			
		1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71
	OHIO.					
1	First (7)					
	First (133)	9,833,611.52	10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75
2	Second (7)					
3	Third (34)	1,276,079.90	1,023,611.35	1,125,680.69	966,097.16	1,355,043.19
4	Fourth (5)	248,461.98				
	Fourth (134)	268,642.01	480,783.15	401,021.46	476,026.88	512,154.48
5	Fifth (5)	21,705.65				
6	Sixth (34)	623,050.06	491,794.52	431,079.69	613,699.78	633,678.60
	Sixth (135)					
7	Seventh (136)	492,562.19				
	Seventh (137)	308,225.82	78,973.63			
	Seventh (138)		243,816.38	288,253.45	296,834.34	475,976.33
8	Eighth (136)	25,664.07				
9	Ninth (5)	208,541.58				
10	Tenth (5)	425,057.07				
	Tenth (139)	643,600.69	1,065,547.84	991,631.47	985,137.32	1,092,852.40
	Tenth (140)					
11	Eleventh (5)	402,146.96				
	Eleventh (141)	486,183.09	868,720.37	778,436.99	781,031.89	1,425,321.06
	Eleventh (142)					
12	Twelfth (5)	210,946.41				
13	Thirteenth (5)	32,993.02				
	Thirteenth (143)	77,297.09	35,006.07			
14	Fourteenth (5)	26,763.15				
15	Fifteenth (5)	43,650.30				
	Fifteenth (144)	88,949.13	169,219.71	170,201.23	169,956.83	210,324.75
16	Sixteenth (5)	38,249.78				
17	Seventeenth (5)	37,141.28				
18	Eighteenth (5)	297,560.76				
	Eighteenth (145)	438,739.82	202,865.34			
	Eighteenth (44)		658,688.27	856,168.41	773,324.27	756,807.43
	Eighteenth (146)					
19	Nineteenth (5)	32,085.28				
		16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99
	PENNSYLVANIA.					
1	First (7)					
	First (148)	61,750.30				
	First (149)	1,872,359.62	416,610.80			
	First (150)		1,910,255.38	2,201,333.12	2,262,216.01	2,523,444.87
	First (151)					
2	Second (152)					
	Second (153)	71,445.33				
3	Third (7)					
4	Fourth (152)					
5	Fifth (5)	101,986.34				
	Fifth (154)	249,688.13	107,336.87			
6	Sixth (5)	136,234.83				
7	Seventh (155)					
8	Eighth (5)	99,572.59				
	Eighth (156)	192,761.48	66,393.11			
	Eighth (150)		353,208.01	422,611.95	447,771.52	553,173.93
9	Ninth (155)					
	Ninth (157)	402,919.69	90,983.93			
	Ninth (150)		617,985.63	803,806.93	870,264.95	1,064,642.47
	Ninth (151)					
10	Tenth (5)	67,211.24				
11	Eleventh (43)	113,863.98	19,390.42			
12	Twelfth (5)	98,841.35				
	Twelfth (158)	145,527.07	57,608.21			
	Twelfth (150)		253,832.47	302,767.46	303,693.99	326,321.92
	Twelfth (151)					
13	Thirteenth (5)	9,268.89				

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
							$512,228.66	1
							1,813,928.91	2
$74,432.35	$62,163.24	$65,319.36	$1,102.10				560,125.42	2
							1,231,180.67	3
							3,805,012.63	4
850,967.45	1,022,309.00	865,952.10	24,916.20				6,569,737.72	4
			494,852.80	$398,003.45	$512,854.59	$578,161.58	1,983,872.42	4
				254,643.50			254,643.50	4
1,051,585.47	1,274,767.96	988,991.35	43,819.12				11,243,507.92	5
			711,299.02	477,098.72	841,881.97	945,134.70	2,975,414.41	5
							2,283,065.51	6
499,455.08	508,174.22	456,864.16	484,887.44	337,707.21	390,222.73	427,405.43	4,284,682.78	6
				219,376.07			219,376.07	7
							345,454.09	7
2,476,440.35	2,867,414.52	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.20	1,950,701.71	38,082,230.71	
							32,646,353.09	1
12,538,346.58	11,928,253.84	10,577,527.72	9,826,123.39	8,737,148.51	8,501,549.10	7,966,784.95	152,201,684.98	1
							22,385,015.76	2
1,806,871.17	1,621,593.77	1,555,336.26	68,501.48				29,782,181.08	3
							8,461,313.58	4
513,582.86	475,943.53	181,759.25	7,644.88				3,317,558.50	4
							2,402,015.03	5
352,210.02	300,275.33	443,083.26	12,298.11				10,668,212.64	6
			1,005,946.16	1,284,728.86	1,893,894.64	2,991,061.28	7,175,630.94	6
							10,696,405.35	7
							387,199.45	7
594,593.31	700,260.02	673,466.44	24,159.86				3,297,360.13	7
							1,230,657.32	8
							7,703,018.99	9
							12,062,126.67	10
1,089,563.12	1,021,133.71	682,904.73	53,088.15				7,625,459.43	10
			605,660.69	691,842.78	595,836.68	586,278.61	2,479,618.76	10
							7,504,140.59	11
1,398,257.92	1,216,251.21	519,923.73	18,228.48				7,492,354.74	11
			1,104,766.75	1,058,436.49	1,165,356.49	1,531,024.04	4,859,583.77	11
							6,665,509.34	12
							3,367,274.60	13
							112,303.16	13
							1,537,387.19	14
							2,170,807.41	15
195,871.89	201,528.11	169,435.60	8,523.01				1,384,010.26	15
							1,554,638.81	16
							3,752,218.39	17
							19,653,832.41	18
							641,605.16	18
806,538.82	894,059.79	899,510.83	56,357.14				5,701,454.96	18
			728,966.46	793,359.98	764,712.19	823,077.98	3,110,116.61	18
							2,546,132.39	19
19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	386,575,181.49	
							33,336,366.94	1
							6,164,058.40	1
							2,288,970.42	1
2,678,845.83	3,011,318.33	2,824,875.99	286,591.00				17,698,880.53	1
			2,668,583.23	2,886,621.64	2,937,332.02	3,133,111.88	11,625,648.77	1
							21,763,040.15	2
							4,270,045.35	2
							10,992,245.63	3
							15,174,310.70	4
							7,195,321.25	5
							357,025.00	5
							7,113,434.16	6
							4,174,143.06	7
							5,392,365.29	8
							259,154.59	8
622,634.45	689,758.24	675,254.77	62,204.11				3,826,616.98	8
							6,072,964.19	9
							715,659.00	9
1,278,820.81	1,450,720.01	1,340,739.84	113,498.27				7,540,478.91	9
			1,138,392.98	1,333,646.26	1,448,629.94	1,688,317.66	5,608,986.84	9
							4,798,481.39	10
							5,609,490.34	11
							5,280,113.64	12
							203,135.28	12
370,256.14	423,128.51	417,151.81	38,144.66				2,435,296.96	12
			405,972.16	438,870.96	460,190.00	506,761.24	1,811,794.36	12
							1,832,465.92	13

D.—Comparative Statement showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	PENNSYLVANIA—Cont'd.					
14	Fourteenth (43)	$83, 959. 77	$258, 031. 17	$566, 153. 54	$777, 188. 76	$439, 639. 03
	Fourteenth (159)					
15	Fifteenth (43)	76, 752. 28	268, 209. 55	753, 104. 99	748, 269. 08	469, 983. 68
16	Sixteenth (160)	54, 025. 04	140, 784. 25	211, 579. 69	311, 253. 83	204, 817. 63
	Sixteenth (161)					
17	Seventeenth (160)	74, 203. 00	139, 150. 93	423, 960. 61	543, 002. 85	294, 329. 14
18	Eighteenth (43)	44, 447. 57	118, 026. 76	345, 254. 64	392, 186. 89	217, 282. 98
19	Nineteenth (43)	101, 565. 88	225, 415. 01	341, 881. 69	607, 553. 22	597, 910. 56
	Nineteenth (44)					
	Nineteenth (162)					
20	Twentieth (43)	135, 862. 43	468, 102. 47	1, 075, 069. 39	3, 371, 784. 53	1, 005, 847. 74
	Twentieth (44)					
21	Twenty-first (43)	91, 804. 08	510, 369. 71	597, 024. 50	417, 858. 94	282, 349. 95
22	Twenty-second (5)	674, 644. 21	1, 901, 742. 02	3, 475, 446. 66	4, 866, 797. 46	3, 655, 008. 72
	Twenty-second (163)					
	Twenty-second (150)					
	Twenty-second (151)					
23	Twenty-third (5)	256, 206. 42	657, 304. 66	1, 111, 652. 03	1, 592, 697. 21	1, 046, 306. 97
	Twenty-third (163)					
	Twenty-third (150)					
	Twenty-third (151)					
24	Twenty-fourth (5)	61, 209. 21	147, 918. 83	362, 871. 63	546, 028. 21	373, 347. 61
		5, 226, 486. 25	14, 029, 528. 56	30, 289, 241. 48	39, 941, 599. 32	27, 580, 633. 30
	RHODE ISLAND.					
1	First (164)	562, 001. 29	1, 428, 619. 82	3, 118, 177. 26	4, 660, 247. 06	3, 838, 601. 42
	First (165)					
2	Second (164)	264, 949. 13	556, 348. 75	1, 194, 603. 62	1, 461, 691. 04	1, 211, 372. 58
		826, 950. 42	1, 984, 968. 57	4, 312, 780. 88	6, 121, 938. 10	5, 049, 974. 00
	SOUTH CAROLINA.					
1	First (166)				91, 897. 72	518, 367. 36
2	Second (27)				744, 776. 33	553, 394. 59
3	Third (166)				149, 811. 66	745, 132. 26
	Third (167)					
	Third (168)					
					986, 485. 71	1, 816, 894. 21
	TENNESSEE.					
1	First (55)		555, 435. 68	996, 731. 76	2, 196, 145. 30	567, 065. 15
2	Second (55)		47, 270. 25	608, 531. 65	1, 185, 695. 26	358, 953. 36
	Second (169)					
	Second (170)					
3	Third (43)					5, 736. 73
4	Fourth (43)					114, 580. 23
5	Fifth (5)					801, 512. 45
	Fifth (171)					
	Fifth (172)					
	Fifth (173)					
6	Sixth (5)					186, 241. 92
7	Seventh (174)					50, 052. 20
8	Eighth (174)					1, 265, 317. 47
	Eighth (175)					
			602, 705. 93	1, 605, 263. 41	3, 381, 840. 56	3, 349, 459. 51
	TEXAS.					
1	First (176)				1, 348, 056. 75	1, 159, 718. 43
	First (177)					
2	Second (176)				63, 966. 20	796, 000. 91
3	Third				75, 156. 66	473, 974. 14
4	Fourth				86, 119. 92	782, 170. 11
					1, 573, 299. 53	3, 211, 863. 59

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$332,331.98	$207,472.06	$266,966.84	$170,258.99	$130,404.87	$108,956.93	$105,478.78	$106,556.29	14
348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	315,128.08	351,793.99	15
207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	117,956.97	137,173.63	129,705.51	16
161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	53,409.31	52,222.24	47,532.25	17
247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	63,572.77	73,698.20	72,645.19	18
450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	84,598.05	92,543.42	19
553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	92,272.66	93,017.37	20
205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	542,160.26	409,336.17	422,954.63	21
1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	860,651.81	753,709.43	631,423.06	22
784,610.38	493,187.87	671,416.96	552,478.24	521,720.53	469,996.94	499,109.71	492,543.79	23
246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	124,828.95	165,876.30	183,569.14	24
18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	
2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	287,159.81	68,123.78	*. 09	1
						154,665.18	231,977.91	
649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	10,375.85		2
2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	233,164.81	231,978.00	
619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	16,158.90	12,968.25	1
630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	56,464.10	54,424.91	2
1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	71,559.46	35,957.91	54,884.76	3
2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	108,580.91	122,277.92	
45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	28,073.27	17,676.16	26,191.72	1
77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	42,263.59	51,507.49	2
72,924.34	99,603.82	81,641.57	53,862.84	28,287.92	54,482.65	11,700.05	48,245.83	3
669,538.28	127,412.14	114,533.38	61,193.02	46,547.59	81,708.59	131,566.95	185,915.90	4
557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	259,234.25	296,895.00	410,686.40	5
363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	24,931.88	21,882.41	6
225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	63,219.73	51,042.16	7
1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	103,793.86	76,463.82	66,173.37	8
3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	664,717.18	861,645.28	
465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	63,972.53	93,808.63	29,933.83	1
							97,185.39	
471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	45,081.98	10,458.60	2
541,282.17	129,028.69	87,850.83	103,065.74	[illegible],169.84	65,481.21	77,919.61	63,494.93	3
323,803.95	182,704.92	104,223.54	122,592.38	[illegible],997.59	95,997.40	55,827.91	57,224.54	4
1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	272,638.13	258,297.29	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	PENNSYLVANIA—Cont'd.					
14	Fourteenth (43)	$127,568.13	$17,337.50			
	Fourteenth (159)		134,995.86	$174,891.66	$162,113.64	$190,145.19
15	Fifteenth (43)	367,703.90	90,807.27			
16	Sixteenth (160)	114,016.62	19,513.01			
	Sixteenth (161)		145,278.68	184,691.01	172,136.87	191,065.09
17	Seventeenth (160)	55,444.66	6,446.78			
18	Eighteenth (43)	68,135.01	9,843.17			
19	Nineteenth (43)	109,543.90	19,217.84			
	Nineteenth (44)		70,508.25	98,450.42	101,391.50	115,337.59
	Nineteenth (162)					
20	Twentieth (43)	85,027.23	15,626.73			
	Twentieth (44)		95,444.06	104,861.81	88,298.56	88,989.28
21	Twenty-first (43)	262,891.14	69,824.71			
22	Twenty-second (5)	298,240.37				
	Twenty-second (163)	376,820.72	263,498.83			
	Twenty-second (150)		852,262.88	1,156,118.13	1,002,727.66	1,184,418.98
	Twenty-second (151)					
23	Twenty-third (5)	165,075.60				
	Twenty-third (163)	262,034.78	148,032.30			
	Twenty-third (150)		426,803.63	467,889.27	536,167.66	632,391.33
	Twenty-third (151)					
24	Twenty-fourth (5)	57,498.90				
		5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65
	RHODE ISLAND.					
1	First (164)					
	First (165)	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98
2	Second (164)					
		222,672.63	233,164.87	246,759.65	230,583.17	210,883.98
	SOUTH CAROLINA.					
1	First (166)	12,224.10				
2	Second (27)	54,732.54	8,819.40			
3	Third (166)	37,753.55				
	Third (167)	1,093.72	7,460.53			
	Third (168)		89,352.63	119,241.69	105,233.91	111,960.78
		105,803.91	105,632.56	119,241.69	105,233.91	111,960.78
	TENNESSEE.					
1	First (55)	37,238.31	11,472.77			
2	Second (55)	41,670.83	12,999.25			
	Second (169)		86,692.89	107,448.97	101,469.88	88,098.71
	Second (170)					
3	Third (43)	34,043.13	11,077.17			
4	Fourth (43)	139,146.55	63,831.78			
5	Fifth (5)	125,318.05				
	Fifth (171)	117,797.52	68,001.73			
	Fifth (172)		540,942.77	627,471.23	702,687.72	805,308.60
	Fifth (173)					
6	Sixth (5)	5,215.28				
7	Seventh (174)	15,095.70				
8	Eighth (174)	20,434.42				
	Eighth (175)	60,753.88	102,163.37	109,564.88	104,766.84	110,328.55
		596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86
	TEXAS.					
1	First (176)					
	First (177)	112,811.69	105,741.55	118,335.32	104,650.46	99,255.52
2	Second (176)					
3	Third	72,963.85	70,560.09	81,412.30	87,441.70	72,722.29
4	Fourth	59,933.20	61,647.46	66,184.52	58,970.16	61,128.74
		245,708.74	237,949.10	265,932.14	251,062.32	233,106.55

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
							$3,698,304.64	14
$212,589.65	$242,351.75	$252,387.47	$24,981.01				1,394,456.23	
							5,436,764.71	15
							2,246,259.62	16
211,588.05	258,917.37	248,455.24	26,299.28				1,438,431.59	
							2,194,831.18	17
							2,138,278.46	18
							3,557,824.94	
137,259.54	144,726.27	123,310.67	7,278.88				798,263.12	19
			132,237.53	$129,984.68	$144,825.91	$154,167.24	561,215.36	
							7,975,172.50	20
94,909.77	101,605.53	82,713.35	3,459.78				660,282.14	
							7,291,268.53	21
							25,438,554.49	
							640,319.55	22
1,408,472.82	1,685,425.78	1,854,674.01	247,429 54				9,391,529.80	
			1,681,605 89	1,609,332.26	1,898,175.38	1,800,403.60	6,989,517.13	
							9,314,307.31	
							410,067.08	23
653,836.95	767,154.44	884,116.08	98,893.01				4,467,252.37	
			953,128.69	972,753.82	958,077.31	837,521.11	3,721,480.93	
							3,733,719.22	24
7,669,214.01	8,775,106.23	8,703,679.23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	297,038,594.95	
							19,615,001.11	1
209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11	2,980,733.13	
							5,815,428.94	2
209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11	28,411,163.18	
							1,469,435.39	1
							2,770,616.82	2
							2,933,531.77	
							8,554.25	3
135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	1,186,465.09	
135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	8,368,603.32	
							4,608,945.75	1
							2,751,209.09	
110,174.68	118,312.99	119,241.32	12,063.63				743,503.07	2
			98,711.42	98,270.73	107,827.35	111,973.12	416,782.62	
							501,606.05	3
							1,735,974.41	4
							4,065,733.24	
							185,799.25	5
922,014.14	777,590.72	979,279.85	93,263.52				5,448,558.55	
			1,042,312.42	958,918.70	917,085.27	900,542.93	3,818,859.32	
							915,181.74	6
							716,537.40	7
							4,417,180.77	8
114,574.82	101,824.29	75,369.12	3,624.97				782,970.72	
1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	31,108,841.98	
							3,608,399.93	1
101,043.60	87,434.96	77,010.90	72,654.53	38,898.41	37,817.13	36,938.64	1,089,778.10	
							1,643,988.14	2
80,784.41	84,372.68	79,510.74	65,412.54	74,778.88	84,739.41	93,785.75	2,628,908.46	3
66,807.60	86,625.29	107,128.97	72,081.95	68,152.32	74,294.05	78,619.53	2,769,236.05	4
248,635.61	258,432.93	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	11,740,310.68	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
	VERMONT.					
1	First (178)	$65, 394. 89	$155, 908. 01	$321, 415. 60	$407, 173. 7	$348, 753. 35
2	Second (178)	82, 613. 76	187, 084. 81	329, 226. 55	492, 966. 63	384, 211. 70
	Second (179)					
	Second (180)					
3	Third (178)	54, 327. 79	120, 059. 68	246, 944. 40	302, 263. 93	253, 314. 30
	Third (179)					
		202, 336. 44	463, 052. 50	897, 586. 55	1, 202, 403. 73	986, 279. 35
	VIRGINIA.					
1	First (181)			18, 879. 95	501, 372. 71	48, 945. 10
2	Second (181)				222, 951. 79	624, 458. 44
	Second (182)					
	Second (183)					
	Second (151)					
3	Third (14)	757. 68	67, 413. 69	66, 077. 52	102, 183. 26	642, 279. 76
4	Fourth (184)		70, 100. 03	136, 315. 92	348, 939. 74	116, 126. 26
	Fourth (185)					
	Fourth (151)					
5	Fifth (184)					175, 090. 80
	Fifth (186)					
	Fifth (187)					
6	Sixth (43)					157, 636. 44
	Sixth (188)					
	Sixth (151)					
7	Seventh (43)					120, 010. 48
8	Eighth (26)					82, 174. 74
		757. 68	137, 513. 72	221, 273. 39	1, 175, 447. 50	1, 966, 722. 02
	WEST VIRGINIA.					
1	First (43)	90, 358. 47	225, 685. 86	499, 870. 94	718, 492. 82	719, 765. 02
	First (189)					
	First (190)					
2	Second (34)		126, 271. 10	135, 887. 60	88, 201. 67	83, 888. 78
3	Third (43)				213, 870. 60	140, 870. 61
		90, 358. 47	351, 956. 96	635, 758. 54	1, 020, 565. 09	944, 524. 41
	WISCONSIN.					
1	First	218, 645. 23	640, 642. 76	1, 114, 790. 80	1, 720, 513. 87	1, 617, 207. 43
2	Second (191)	62, 984. 55	119, 868. 51	286, 062. 22	360, 633. 95	288, 495. 57
	Second (192)					
3	Third (191)	29, 049. 14	45, 948. 32	121, 241. 90	148, 783. 09	116, 667. 10
	Third (193)					
4	Fourth (194)	50, 519. 31	72, 116. 35	151, 719. 36	209, 592. 10	204, 098. 62
5	Fifth (194)	48, 049. 65	73, 760. 12	157, 419. 66	202, 712. 69	145, 119. 20
6	Sixth	59. 00	80, 174. 74	14, 520. 73	99, 529. 61	141, 437. 49
		409, 306. 88	1, 032, 510. 80	1, 845, 754. 67	2, 741, 765. 31	2, 513, 025. 41

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—								
1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
$219,640.85	$97,167.82	$116,759.45	$114,484.01	$54,705.81	$19,037.46	$5,461.02	*$123.90	1
216,035.16	101,016.24	110,326.72	82,758.56	47,589.56	34,410.60	11,696.40	*.42	
.....	.....	.....	.....	.....	.....	10,662.86	22,024.59	2
.....	.....	.....	.....	.....	.....	.....	.....	
186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	22,412.34	13,068.44	*.25	3
.....	.....	.....	.....	.....	.....	15,428.22	36,433.02	
622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	56,316.94	58,582.18	
33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	19,414.91	6,599.36	1
625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	728,863.60	487,857.73	
.....	.....	.....	.....	.....	.....	.....	490,132.19	2
.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	
481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3,706,225.58	3,035,613.22	3,763,111.17	3
112,734.24	125,608.45	90,395.10	78,194.56	35,165.05	63,204.09	69,910.57	30,843.20	
.....	.....	.....	.....	.....	.....	.....	148,335.86	4
.....	.....	.....	.....	.....	.....	.....	.....	
192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	2,246,279.28	2,194,241.68	2,212,926.10	
.....	.....	.....	.....	.....	.....	.....	233,014.91	5
.....	.....	.....	.....	.....	.....	.....	.....	
152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	177,117.49	159,029.49	175,295.03	
.....	.....	.....	.....	.....	.....	.....	.....	6
.....	.....	.....	.....	.....	.....	.....	.....	
150,445.28	188,345.01	199,224.33	110,573.17	95,409.63	89,924.02	66,333.67	64,452.84	7
35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	42,719.61	35,257.82	48,352.81	8
1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29	6,308,664.96	7,660,921.20	
643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	294,343.01	270,103.40	256,382.22	
.....	.....	.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	.....	.....	
78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	127,321.51	226,742.30	228,433.98	2
70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	27,997.07	19,273.06	24,052.00	3
792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	516,118.76	508,868.20	
972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1,476,800.80	1,927,241.09	2,306,038.00	1
238,564.71	184,032.76	165,509.62	131,723.38	.....	.....	.....	*36.31	
.....	.....	.....	.....	171,866.01	165,515.94	167,721.72	152,057.20	2
126,247.93	82,508.61	81,184.38	63,954.31	.....	.....	.....	.....	
.....	.....	.....	.....	85,778.34	164,673.18	189,965.03	180,973.52	3
152,564.50	123,384.86	121,729.71	94,422.96	40,503.69	.....	.....	*65.85	4
205,974.06	108,873.19	109,048.23	104,061.66	38,978.76	.....	.....	*13.23	5
115,610.87	103,332.00	89,328.28	130,407.88	61,685.99	74,830.99	84,636.16	82,892.64	6
1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—				
		1876.	1877.	1878.	1879.	1880.
	VERMONT.					
1	First (178)					
2	Second (178)					
	Second (179)	$5,943.84				
	Second (180)	33,803.40	$50,093.11	$44,339.49	$50,159.59	$50,545.74
3	Third (178)					
	Third (179)	7,377.91				
		47,125.15	50,093.11	44,339.49	50,159.59	50,545.74
	VIRGINIA.					
1	First (181)					
2	Second (181)					
	Second (182)	921,713.38	1,104,686.84			
	Second (183)		46,232.63	1,136,621.05	1,157,687.75	866,292.51
	Second (151)					
3	Third (14)	3,507,609.33	3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71
4	Fourth (184)					
	Fourth (185)	1,170,727.36	1,313,799.65	1,235,457.49	1,378,594.91	1,002,952.34
	Fourth (151)					
5	Fifth (184)					
	Fifth (186)	1,491,946.03	939,454.59			
	Fifth (187)		998,814.22	1,563,350.83	1,566,900.17	1,602,624.13
6	Sixth (43)	146,376.66	38,159.64			
	Sixth (188)		185,462.37	215,304.87	201,193.40	254,982.89
	Sixth (151)					
7	Seventh (43)	52,908.37	11,677.92			
8	Eighth (26)	23,112.51	14,949.94			
		7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58
	WEST VIRGINIA.					
1	First (43)	239,693.57	56,427.59			
	First (189)		224,691.39	286,622.62	276,753.41	308,824.72
	First (190)					
2	Second (34)	176,929.77	174,497.89	39,848.95	46,222.44	61,847.43
3	Third (43)	14,354.76	5,413.72			
		430,978.10	461,030.59	326,471.57	322,975.85	370,672.15
	WISCONSIN.					
1	First	2,859,406.01	2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88
2	Second (191)					
	Second (192)	155,278.72	138,837.37	142,657.44	145,468.47	155,505.99
3	Third (191)					
	Third (193)	202,782.78	179,816.19	192,700.30	192,022.73	212,824.49
4	Fourth (194)					
5	Fifth (194)					
6	Sixth	91,302.80	88,965.83	92,606.25	89,982.42	116,083.43
		3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1881.	1882.	1883.	1884.	1885.	1886.	1887.		
.....	.....	.....	.....	.....	.....	.....	$1,926,025.34	1
.....	.....	.....	.....	.....	.....	.....	2,079,937.11	2
.....	.....	.....	.....	.....	.....	.....	38,631.29	2
$53,145.83	$56,444.58	$46,062.27	$30,904.88	$29,889.83	$32,503.17	$30,119.75	508,011.64	2
.....	.....	.....	.....	.....	.....	.....	1,583,350.10	3
.....	.....	.....	.....	.....	.....	.....	59,239.15	3
53,145.83	56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75	6,195,194.63	
.....	.....	.....	.....	.....	.....	.....	761,076.80	1
.....	.....	.....	.....	.....	.....	.....	7,144,825.90	2
.....	.....	.....	.....	.....	.....	.....	2,516,532.41	2
943,416.96	1,010,101.04	768,141.62	40,134.98	.....	.....	.....	5,968,628.54	2
.....	.....	.....	1,497,936.14	1,518,373.88	1,550,210.50	1,576,265.80	6,142,786.32	2
2,076,473.46	2,144,886.37	1,699,837.83	139,641.48	.....	.....	.....	39,452,080.75	3
.....	.....	.....	.....	.....	.....	.....	1,277,537.21	4
1,053,260.58	1,096,673.36	1,109,739.37	97,392.94	.....	.....	.....	9,606,933.86	4
.....	.....	.....	632,703.09	730,134.04	657,490.26	619,758.67	2,640,086 06	4
.....	.....	.....	.....	.....	.....	.....	12,040,668.29	5
.....	.....	.....	.....	.....	.....	.....	2,664,415.53	5
1,763,176.49	1,740,374.41	1,297,237.79	98,634.34	.....	.....	.....	10,631,112.38	5
.....	.....	.....	.....	.....	.....	.....	1,672,940.09	6
226,778.26	234,273.12	203,239.74	21,686.43	.....	.....	.....	1,542,921.08	6
.....	.....	.....	704,596.70	804,131.80	775,026.94	727,370.17	3,011,125.61	6
.....	.....	.....	.....	.....	.....	.....	1,149,304.72	7
.....	.....	.....	.....	.....	.....	.....	411,640.00	8
6,063,105.75	6,226,308.30	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	108,634,615.55	
.....	.....	.....	.....	.....	.....	.....	5,428,882.43	1
340,793.62	366,323.15	335,407.57	20,945.74	.....	.....	.....	2,160,362.22	1
.....	.....	.....	525,023.56	543,188.59	486,062.88	538,266.42	2,092,541.45	1
111,802.71	135,953.41	211,075.92	14,358.98	.....	.....	.....	2,911,129.04	2
.....	.....	.....	.....	.....	.....	.....	671,324.22	3
452,596.33	502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	13,264,239.36	
2,373,693.87	2,560,688.30	2,535, 264.81	2,400,035.32	2,465,958.58	2,508,601.80	2,536,600,62	47,319,642.57	1
.....	.....	.....	.....	.....	.....	.....	1,837,911.58	2
169,982.52	198,570.39	193,820.09	155,457.97	151,412.77	156,746.69	166,560.81	2,587,460.10	2
.....	.....	.....	.....	.....	.....	.....	815,584.78	3
229,859.40	258,903.53	278,364.03	251,749.72	241,745 40	247,272.61	269,695.18	3,379,126 43	3
.....	.....	.....	.....	.....	.....	.....	1,220,717.31	4
.....	.....	.....	.....	.....	.....	.....	1,194,010.45	5
136,559.22	174,953.00	190,050.19	186,512.61	173,901.03	182,695.53	207,107.40	2,809,166.09	6
2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	61,163,619.31	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			
		1863.	1864.	1865.	1866.
1	Alabama				$4,132,311.05
2	Arizona (4)				
3	Arkansas				256,147.11
4	California	$631,831.83	$1,676,388.37	$3,944,052.48	4,928,898.53
5	Colorado (14)	21,078.85	41,160.28	132,392.50	150,614.13
	Colorado (15)				
6	Connecticut	1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90
7	Dakota (21)				
8	Delaware (22)	167,467.52	391,024.61	819,902.34	1,013,723.31
	Delaware (23)				
	Delaware (24)				
9	District of Columbia (25)	45,349.77	365,983.74	748,631.94	766,825.55
10	Florida				98,215.22
11	Georgia				4,308,577.00
12	Idaho (21)				79,518.84
13	Illinois	2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81
14	Indiana	924,904.21	3,398,219.97	4,821,243.48	5,417,336.50
15	Iowa	285,962.71	632,336.74	1,746,758.25	2,715,330.51
16	Kansas (*a*)	38,906.46	65,440..05	215,318.69	359,363.52
17	Kentucky	1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48
18	Louisiana	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37
19	Maine	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70
20	Maryland	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17
21	Massachusetts	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33
22	Michigan	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94
23	Minnesota	59,561.27	87,700.52	256,724.78	381,911.07
24	Mississippi				781,261.03
25	Missouri	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.22
26	Montana (21)			36,022.93	113,280.00
	Montana (91)				
	Montana (91½)				
27	Nebraska (21)	12,338.45	26,795.91	57,418.74	100,874.78
	Nebraska (92)				
28	Nevada (93)	22,904.60	79,784.33	288,042.19	283,407.90
	Nevada (93½)				
29	New Hampshire	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74
30	New Jersey	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82
31	New Mexico (4)	9,318.00	10,941.09	49,042.98	71,358.16
	New Mexico (99)				
32	New York	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11
33	North Carolina				414,407.05
34	Ohio	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59
35	Oregon (*b*) (38)	61,304.39	104,027.80	159,209.18	279,444.77
	Oregon (147)				
36	Pennsylvania	5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32
37	Rhode Island	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10
38	South Carolina				986,485.71
39	Tennessee		602,705.93	1,605,263.41	3,381,840.50
40	Texas				1,573,299.53
41	Utah (21)	6,140.96	13,748.14	41,728.03	62,008.22
42	Vermont	202,336.44	463,052.50	897,586.55	1,202,403.73
43	Virginia	757.68	137,513.72	221,273.39	1,175,447.50
44	Washington (38)	8,263.40	22,394.92	76,740.63	48,030.85
45	West Virginia	90,358.47	351,956.96	635,758.54	1,020,565.09
46	Wisconsin	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31
47	Wyoming (14)				
	Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08	289,931,115.20
1	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18
2	Salaries	696,181.71	1,705,124.63	2,826,333.37	3,717,394.69
3	Passports through Department of State	8,043.00	10,515.00	25,675.29	29,759.00
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8,375.54	2,735.29	210,234.38
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				1,974,107.72
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury				
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17	310,906,984.17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13

RECEIPTS OF INTERNAL REVENUE BY STATES AND TERRITORIES.

FISCAL YEARS ENDED JUNE 30—							
1867.	1868.	1869.	1870.	1871.	1872.	1873.	
$4,119,130.23	$4,279,605.81	$472,316.25	$595,700.17	$363,758.37	$238,160.14	$152,493.35	1
2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	15,578.56	13,562.73	2
1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	3
6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	4
151,686.51	119,219.96	60,999.26	73,910.34	69,993.65	63,272.34	75,749.64	5
7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64	873,984.99	6
1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	5,985.81	7,597.36	7
785,967.28	588,254.00	425,106.47	451,985.70	444,018.11	400,101.26	429,392.84	8
704,202.28	485,365.87	446,045.18	514,482.20	267,809.27	216,999.56	133,424.58	9
557,988.56	402,745.57	71,699.13	106,318.42	121,030.56	99,455.64	158,142.21	10
4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	11
81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	23,974.31	19,275.80	12
12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	13
4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,052 51	14
2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	1,012,997.29	15
367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	161,371.91	161,469.76	16
5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	5,456,628.47	17
6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607 30	18
2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	19
6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653 801.83	20
28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004 95	21
3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	22
452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	231,404.94	23
4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	128,079.31	24
6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	4,259 320.15	25
77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	28,955.04	24,018.11	26
107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	195,698.91	242,962.38	27
290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	77,359.23	72,305.32	28
2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	325,455.36	29
7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	2,567,442.37	30
64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	23,755.88	23,237.51	31
58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	32
1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	33
19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	34
351,450.16	350,327.83	171,898.09	329,212.01	156,547.64	125,541.86	73,544.48	35
27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	36
5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	37
1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	38
3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	39
3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	40
64,296.34	48,985.36	67,971.40	46,296.41	39,995.71	39,480.84	40,786.23	41
986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	42
1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29	43
78,911.80	70,101.27	49,367.43	83,272.63	36,753.01	23,890.32	15,698.64	44
914,524.41	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59	45
2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91	46
		5,106.50	25,879.82	10,845.25	6,727.27	10,652.94	47
248,124,761.33	175,257,250.86	143,027,988.76	167,560,107.49	127,873,109.23	115,299,061.48	106,255,537.51	
16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	16,177,320.60	7,702,376.85	1
1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,262.55	294,564.65	117,541.72	2
27,101.00	27,500.00	28,683.00	22,191.00	8,065.00			3
579,640.19							4
64,262.15							5
							6
265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	131,770,946.73	114,075,456.08	
265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	130,890,096.90	113,504,012.80	

D.—COMPARATIVE STATEMENT SHOWING THE AGGREGATE RECEIPTS

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			
		1874.	1875.	1876.	1877.
1	Alabama	$135,792.61	$115,689.37	$109,340.97	$108,010.00
2	Arizona (4)	10,042.69	10,263.06	11,976.36	15,520.47
3	Arkansas	68,876.94	75,377.44	68,201.08	85,850.09
4	California	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74
5	Colorado (14)	64,855.38	70,531.82	72,668.57	75,774.58
	Colorado (15)	.....	.....	.....	.....
6	Connecticut	580,379.11	627,717.96	658,114.51	661,420.26
7	Dakota (21)	11,944.28	10,040.18	12,156.36	22,395.76
	Delaware (22)	357,653.83	360,331.03	417,592.83	98,582.04
8	Delaware (23)	.....	.....	.....	349,888.44
	Delaware (24)	.....	.....	.....	21,704.83
9	District of Columbia (25)	115,573.57	112,226.69	114,599.26	26,017.94
10	Florida	133,675.34	184,777.59	174,257.70	165,890.81
11	Georgia	384,622.55	388,226.84	362,726.44	278,879.30
12	Idaho (21)	18,832.25	19,136.00	16,993.82	16,561.60
13	Illinois	15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14
14	Indiana	4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27
15	Iowa	933,261.16	1,040,217.69	1,212,617.93	810,399.78
16	Kansas (*a*)	149,757.65	133,685.86	150,604.43	139,763.33
17	Kentucky	6,950,279.42	9,025,587.88	7,705,592.75	9,534,424.95
18	Louisiana	982,464.68	606,264.38	529,787.68	626,440.25
19	Maine	128,089.45	107,473.15	90,655.97	79,620.89
20	Maryland	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10
21	Massachusetts	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56
22	Michigan	1,788,080.12	1,931,284.80	2,066,163.80	1,821,882.00
23	Minnesota	227,355.55	228,362.45	248,776.18	239,461.70
24	Mississippi	107,619.11	96,967.92	85,165.44	78,063.30
25	Missouri	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73
	Montana (21)	29,027.76	23,666.10	20,982.80	20,729.58
26	Montana (91)	.....	.....	.....	.....
	Montana (91½)	.....	.....	.....	.....
27	Nebraska (21)	276,386.52	292,472.30	502,395.59	602,743.36
	Nebraska (92)	.....	.....	.....	.....
28	Nevada (93)	52,549.45	58,803.30	67,923.13	58,312.43
	Nevada (93½)	.....	.....	.....	.....
29	New Hampshire	248,679.19	299,389.55	260,261.28	234,998.99
30	New Jersey	1,725,626.73	2,363,469.41	3,779,949.88	4,987,960.90
31	New Mexico (4)	18,417.78	22,066.19	22,161.60	17,710.76
	New Mexico (99)	.....	.....	.....	.....
32	New York	15,182,362.62	15,238,881.81	14,616,723.99	14,452,178.57
33	North Carolina	1,485,731.24	1,630,423.58	1,671,138.29	1,775,847.99
34	Ohio	14,985,411.15	14,662,720.17	16,587,908.61	15,474,689.79
35	Oregon (*b*) (38)	46,773.16	47,939.64	49,572.62	53,100.28
	Oregon (147)	.....	.....	.....	.....
36	Pennsylvania	6,373,672.41	6,157,960.04	5,973,431.80	6,279,046.33
37	Rhode Island	233,164.81	231,978.00	222,672.63	233,164.87
38	South Carolina	108,580.91	122,277.92	105,803.91	105,632.56
39	Tennessee	664,717.18	861,645.28	596,713.67	897,181.73
40	Texas	272,638.13	258,297.29	245,708.74	237,949.10
41	Utah (21)	41,684.39	31,899.68	33,331.86	28,438.13
42	Vermont	56,316.94	58,582.18	47,125.15	50,093.11
43	Virginia	6,308,664.96	7,660,921.20	7,314,393.64	7,932,220.78
44	Washington (38)	17,999.02	21,146.60	20,411.13	21,373.46
45	West Virginia	516,118.76	508,868.20	430,978.10	461,030.59
46	Wisconsin	2,369,561.00	2,722,076.75	3,308,770.31	2,867,439.69
47	Wyoming (14)	11,233.38	11,942.11	15,063.37	15,204.45
	Total by States and Territories	96,368,430.25	103,771,664.60	110,718,011.03	112,544,657.31
1	Adhesive stamps	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15
2	Salaries	139,472.09	232.64	588.27	97.79
3	Passports through Department of State	.....	.....	.....	.....
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue	.....	.....	.....	.....
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents	.....	.....	.....	.....
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury	.....	216,027.34	.....	.....
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25

OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

FISCAL YEARS ENDED JUNE 30—							
1878.	1879.	1880.	1881.	1882.	1883.	1884.	
$137,969.57	$122,234.38	$135,890.38	$130,651.39	$140,532.92	$108,673.85	$85,398.33	1
20,371.01	24,470.87	26,984.10	38,008.21	45,464.31	40,007.72	2,714.91	2
115,735.77	115,219.57	126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	3
2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86	4,127,177.51	4,002,373.14	3,384,765.95	4
83,507.90	114,936.39	168,259.54	215,051.06	247,264.09	216,100.47	20,918.02	5
						175,081.48	
580,335.59	523,258.67	461,180.13	579,690.02	565,801.28	506,990.84	428,370.93	6
29,954.20	33,692.79	41,653.29	48,603.66	67,436.83	86,874.58	9,664.22	7
							8
480,937.00	378,684.39	304,398.21	311,066.76	350,906.37	293,636.48	210,327.24	
							9
183,823.38	200,424.73	204,590.53	254,889.51	280,227.32	243,545.33	178,562.09	10
333,519.90	322,770.60	322,074.18	364,133.48	359,360.88	395,661.03	379,741.84	11
19,777.61	21,883.88	22,665.54	25,800.17	31,908.27	35,079.88	2,634.11	12
19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37	25,977,525.39	23,520,484.80	13
5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	14
958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	15
153,357.50	176,935.57	252,734.01	239,527.33	264,013.95	239,762.97	167,351.37	16
6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	17
850,641.46	588,595.99	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	18
70,695.78	75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	19
2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	20
2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	21
1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	22
275,002.75	305,708.76	364,689.64	445,140.33	528,491.94	535,461.96	493,982.05	23
86,824.03	87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	24
5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	25
27,103.88	30,084.53	33,714.17	44,881.67	68,001.31	75,542.81	6,986.55	
						118,383.13	26
699,821.37	876,309.81	912,734.86	962,064.86	1,108,191.15	1,320,517.24	153,668.18	
						1,362,148.25	27
59,017.46	61,263.06	60,455.19	53,421.41	49,103.93	40,870.72	3,827.20	
							28
228,188.11	222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	29
5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	30
19,325.36	18,898.42	31,850.93	47,465.89	55,903.38	54,037.46	3,874.89	
						65,264.68	31
14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	32
1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35	2,867,414.52	2,377,126.97	1,760,966.74	33
14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	34
60,682.89	68,471.12	76,981.70	85,004.14	88,679.82	101,450.73	10,890.36	
						117,384.72	35
5,917,421.76	5,946,782.36	6,869,930.65	7,669,214.01	8,775,106.23	8,703,679.23	7,888,700.02	36
246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	395,319.43	130,468.11	37
119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	117,092.80	93,896.95	38
844,485.08	908,924.44	1,003,735.86	1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	39
265,932.14	251,062.32	233,106.55	248,635.61	258,432.93	263,650.61	210,149.02	40
43,936.23	47,413.02	74,352.48	43,116.79	48,523.08	53,895.18	4,560.49	41
44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	46,062.27	30,904.88	42
6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75	6,226,308.30	5,078,196.35	3,232,726.10	43
23,011.00	30,277.11	27,018.34	32,763.73	40,202.57	49,207.54	6,938.73	44
326,471.57	322,975.85	370,672.15	452,596.33	502,276.56	546,483.49	560,328.28	45
2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	46
15,207.28	14,197.44	15,947.95	18,551.18	20,385.65	17,434.54	1,202.68	47
104,717,320.36	107,212,082.81	116,848,219.80	127,851,634.66	138,954,165.02	137,500,291.40	121,368,620.05	
6,380,405.13	6,706,384.06	7,668,394.22	7,924,707.95	8,139,217.96	7,658,630.75	183,145.69	1
			3,021.92			55,627.64	2
							3
							4
							5
							6
111,097,725.49	113,918,466.87	124,516,614.02	135,779,364.53	147,093,382.98	145,158,922.15	121,607,393.38	
110,654,163.37	113,449,621.38	123,981,916.10	135,229,912.30	146,523,273.72	144,553,344.86	121,590,039.83	

D.—Comparative Statement showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			Total.
		1885.	1886.	1887.	
1	Alabama	$73,315.34	$81,038.08	$78,542.76	$15,916,555.32
2	Arizona (4)	.....	.....	.....	335,350.69
3	Arkansas	87,292.48	94,893.08	97,630.38	5,045,667.81
4	California	2,613,160.13	2,090,784.84	2,081,221.57	83,026,471.33
5	Colorado (14)	.....	.....	.....	2,309,945.28
	Colorado (15)	195,194.89	201,482.46	260,154.86	831,913.69
6	Connecticut	412,626.19	461,971.84	481,405.47	48,960,968.28
7	Dakota (21)	.....	.....	.....	426,855.57
8	Delaware (22)	.....	.....	.....	7,151,103.17
	Delaware (23)	.....	.....	.....	349,888.44
	Delaware (24)	244,184.44	244,476.25	263,297.80	3,103,619.77
9	District of Columbia (25)	.....	.....	.....	5,063,537.40
10	Florida	218,837.09	237,271.82	322,903.20	4,599,271.75
11	Georgia	316,441.40	304,384.29	336,705.86	23,744,818.23
12	Idaho (21)	.....	.....	.....	727,233.58
13	Illinois	23,075,864.61	23,852,252.60	24,825,704.34	451,468,913.36
14	Indiana	4,031,866.00	4,873,230.48	4,259,038.68	122,871,276.58
15	Iowa	2,222,059.15	2,547,340.94	1,951,124.89	37,693,542.38
16	Kansas (*a*)	170,202.02	204,145.48	211,120.11	5,101,074.20
17	Kentucky	14,842,475.44	15,746,940.59	12,417,529.63	213,798,384.11
18	Louisiana	538,814.89	552,115.30	543,748.98	39,667,480.66
19	Maine	53,950.16	57,800.79	50,286.45	14,665,004.29
20	Maryland	2,774,384.20	2,462,092.46	2,875,597.06	85,101,401.24
21	Massachusetts	2,287,453.96	2,292,678.83	2,471,131.00	196,185,760.92
22	Michigan	1,528,155.16	1,671,994.45	1,801,907.37	50,875,898.33
23	Minnesota	492,704.97	534,532.31	554,088.98	8,644,336.65
24	Mississippi	47,951.13	47,062.35	42,608.16	11,167,167.30
25	Missouri	6,276,165.85	7,060,651.99	7,858,789.27	135,404,868.97
26	Montana (21)	.....	.....	.....	1,018,709.60
	Montana (91)	8,272.09	.....	.....	126,655.22
	Montana (91½)	82,293.11	90,840.37	101,158.38	274,291.86
27	Nebraska (21)	.....	.....	.....	9,273,363.77
	Nebraska (92)	1,971,296.12	1,674,013.12	2,393,404.70	7,400,862.19
28	Nevada (93)	.....	.....	.....	2,509,733.93
	Nevada (93½)	55,938.66	62,148.42	70,419.50	188,506.58
29	New Hampshire	383,478.83	378,787.72	377,562.37	19,032,285.95
30	New Jersey	3,661,358.75	3,951,675.75	4,596,161.56	109,362,281.66
31	New Mexico (4)	.....	.....	.....	746,520.44
	New Mexico (99)	66,969.85	65,123.81	63,565.42	260,923.76
32	New York	13,823,644.60	14,365,208.96	15,101,203.03	621,803,500.93
33	North Carolina	1,686,828.95	1,744,959.29	1,950,701.71	38,082,230.71
34	Ohio	12,595,516.62	12,921,349.10	13,898,226.86	386,575,181.49
35	Oregon (*b*) (38)	.....	.....	.....	2,852,054.67
	Oregon (147)	119,723.07	124,034.27	152,318.15	513,460.21
36	Pennsylvania	7,371,209.62	7,847,230.56	8,120,282.73	297,038,594.95
37	Rhode Island	127,587.62	132,081.72	226,231.11	28,411,163.18
38	South Carolina	94,518.23	100,014.30	100,146.85	8,368,603.32
39	Tennessee	1,057,189.43	1,024,912.62	1,012,516.05	31,108,841.98
40	Texas	181,829.61	196,850.59	209,343.92	11,740,310.68
41	Utah (21)	.....	.....	.....	922,588.97
42	Vermont	29,889.83	32,503.17	30,119.75	6,195,194.63
43	Virginia	3,052,639.72	2,982,727.70	2,923,394.64	108,634,615.55
44	Washington (38)	.....	.....	.....	803,774.13
45	West Virginia	543,188.59	486,062.88	538,266.42	13,264,239.36
46	Wisconsin	3,033,017.78	3,095,316.63	3,179,964.01	61,163,619.31
47	Wyoming (14)	.....	.....	.....	215,581.81
	Total by States and Territories	112,419,490.58	116,894,982.21	118,829,523.98	3,342,126,000.14
1	Adhesive stamps	1,630.49	7,887.23	7,777.08	209,717,217.26
2	Salaries	.....	.....	.....	14,088,485.99
3	Passports through Department of State	.....	.....	.....	187,532.29
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue	.....	.....	.....	800,985.40
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents	.....	.....	.....	2,038,369.87
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury	.....	.....	.....	216,027.34
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	112,421,121.07	116,902,869.44	118,837,301.06	3,569,174,618.29
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	112,421,121.07	116,902,869.44	118,837,301.06	3,557,127,756.45

NOTES TO TABLE D.

(1) Abolished March 1, 1877.
(2) As constituted March 1, 1877; abolished August 15, 1883.
(3) The two districts of Alabama as constituted March 1, 1877, were abolished August 15, 1883, when the State was constituted one collection district, entitled the district of Alabama.
(4) Abolished September 5, 1883.
(5) Abolished January 1, 1876.
(6) The three districts into which Arkansas was divided July 13, 1866, were abolished January 1, 1876, when the State was constituted one collection district, to be known as the district of Arkansas.
(7) Abolished April 1, 1871.
(8) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, July 30, 1862; abolished May 20, 1873.
(9) Formed by the consolidation (May 20, 1873) of district numbered 1, April 1, 1871, and district numbered 3, July 30, 1862.
(10) Abolished May 20, 1873.
(11) Abolished December 1, 1875.
(12) Formed by the consolidation (December 1, 1875) of districts numbered 4 and 5, July 30, 1862; abolished October 1, 1883; reconstituted August 1, 1884.
(13) Formed by the consolidation (October 1, 1883) of district numbered 4, December 1, 1875, and the State of Nevada; abolished August 1, 1884.
(14) Abolished August 15, 1883.
(15) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory of Wyoming, to be known as the district of Colorado.
(16) Abolished January 1, 1873.
(17) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
(18) Formed by the consolidation (September 1, 1883) of district numbered 1, January 1, 1873, and district numbered 2, November 1, 1873, to be known as the district of Connecticut.
(19) Abolished November 1, 1873.
(20) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
(21) Abolished August 20, 1883.
(22) State of Delaware; abolished October 2, 1876.
(23) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
(24) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia.
(25) Annexed to the third district of Maryland October 2, 1876.
(26) Abolished December 1, 1876.
(27) Abolished November 1, 1876.
(28) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
(29) As constituted October 1, 1877; abolished August 7, 1883.
(30) The two districts of Georgia as constituted October 1, 1877, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Georgia.
(31) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
(32) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
(33) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862.
(34) Abolished August 1, 1883.
(35) Abolished January 20, 1876.
(36) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
(37) As constituted October 2, 1876.
(38) Abolished September 1, 1883.
(39) Formed by the consolidation (September 1, 1883) of districts numbered 7 and 8, August 25, 1862.
(40) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876
(41) Abolished January 9, 1876.
(42) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
(43) Abolished October 2, 1876.
(44) As constituted October 2, 1876; abolished August 1, 1883.
(45) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
(46) Abolished October 1, 1875.
(47) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
(48) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876.
(49) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
(50) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
(51) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
(52) Formed by the consolidation (August 7, 1883) of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875.
(53) As constituted October 2, 1876; abolished August 20, 1883.
(54) As constituted August 20, 1883.
(55) Abolished October 11, 1876.
(56) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
(57) Abolished June 1, 1874.
(58) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
(59) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
(60) Abolished January 8, 1876.
(61) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866.
(62) Abolished August 7, 1883.
(63) As constituted August 7, 1883.
(64) Abolished June 1, 1877.
(65) The three districts into which Louisiana was divided, June 22, 1865, were abolished June 1, 1877, when the State was constituted one collection district, to be known as the district of Louisiana.
(66) Formed by the consolidation (October 2, 1876) of district numbered 1, August 12, 1862, and district numbered 2, January 1, 1876; abolished July 1, 1877.
(67) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and of district numbered 4, January 1, 1876, to be known as the district of Maine.
(68) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.
(69) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.
(70) Abolished December 1, 1871.
(71) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.
(72) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.
(73) Formed by the consolidation (August 1, 1883) of district numbered 3, October 2, 1876, and district numbered 4, August 27, 1862, to be known as the district of Maryland.
(74) The districts of Massachusetts, as constituted August 26, 1862, were abolished April 1, 1875, when the State was divided into five collection districts numbered 1, 3, 5, 8, and 10.
(75) As constituted April 1, 1875; abolished September 8, 1876.

NOTES TO TABLE D—Continued.

(76) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.

(77) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875.

(78) As constituted April 1, 1875; abolished August 1, 1883.

(79) As constituted April 1, 1875; abolished January 1, 1877.

(80) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875.

(81) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.

(82) Abolished September 20, 1876.

(83) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.

(84) The two districts into which Minnesota was divided, August 2, 1862, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Minnesota.

(85) The three districts into which Mississippi was divided, June 2, 1865, were abolished March 1, 1875, when the State was divided into two collection districts numbered 1 and 2.

(86) As constituted March 1, 1875; abolished July 1, 1877.

(87) The two districts of Mississippi as constituted March 1, 1875, were abolished July 1, 1877, when the State was constituted one collection district entitled the district of Mississippi.

(88) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865.

(89) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865.

(90) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.

(91) Formed by the consolidation (August 20, 1883) of the Territories of Idaho, Montana, and Utah, to be known as the district of Montana; abolished August 1, 1884.

(91½) Formed by the consolidation (August 1, 1884) of the Territories of Idaho and Montana, to be known as the district of Montana.

(92) Formed by the consolidation (August 20, 1883) of the Territory of Dakota and the State of Nebraska, to be known as the district of Nebraska.

(93) Abolished October 1, 1883.

(93½) Formed by the consolidation (August 1, 1884) of the State of Nevada and the Territory of Utah, to be known as the district of Nevada.

(94) Abolished December 10, 1875.

(95) The three districts into which New Hampshire was divided, August 6, 1862, were abolished December 10, 1875, when the State was constituted one collection district, to be known as the district of New Hampshire.

(96) Abolished January 7, 1876.

(97) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.

(98) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862.

(99) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.

(100) Abolished March 1, 1871.

(101) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.

(102) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.

(103) As constituted July 1, 1877.

(104) Formed by the consolidation March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.

(105) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.

(106) Abolished April 1, 1874.

(107) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.

(108) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.

(109) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.

(110) As constituted August 1, 1883.

(111) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.

(112) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.

(113) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.

(114) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.

(115) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 1, 1876.

(116) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.

(117) Abolished November 1, 1875.

(118) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.

(119) Abolished June 1, 1872.

(120) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.

(121) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.

(122) As constituted October 2, 1876; abolished August 7, 1883.

(123) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.

(124) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.

(125) Abolished July 1, 1877.

(126) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.

(127) Abolished February 1, 1876.

(128) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.

(129) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885.

(129½) As constituted January 31, 1885; abolished June 1, 1885.

(130) Abolished July 21, 1883.

(131) Abolished January 1, 1877.

(132) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885.

(132½) As constituted January 31, 1885; abolished June 1, 1885.

(133) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862.

(134) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.

(135) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862.

(136) Abolished January 5, 1876.

(137) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.

(138) As constituted October 2, 1876; abolished July 25, 1883.

(139) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.

(140) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.

NOTES TO TABLE D—Continued.

(141) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.

(142) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.

(143) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.

(144) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.

(145) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876.

(146) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.

(147) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory of Washington, to be known as the district of Oregon.

(148) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.

(149) Formed by the consolidation (August 1, 1875) of district numbered 1, April 1, 1871, and of district numbered 2, January 2, 1872; abolished October 2, 1876.

(150) As constituted October 2, 1876; abolished August 15, 1883.

(151) As constituted August 15, 1883.

(152) Abolished January 2, 1872.

(153) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.

(154) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.

(155) Abolished January 1, 1875.

(156) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.

(157) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.

(158) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.

(159) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.

(160) Abolished September 16, 1876.

(161) Formed by the consolidation (September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.

(162) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876.

(163) As constituted January 1, 1876; abolished October 2, 1876.

(164) Abolished November 15, 1873.

(165) The two districts into which Rhode Island was divided August 8, 1862, were abolished November 15, 1873, when the State was constituted one collection district, entitled the district of Rhode Island.

(166) Abolished June 1, 1876.

(167) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.

(168) The two districts of South Carolina as constituted May 30, 1865, and June 1, 1876, respectively, were abolished November 1, 1876, when the State was constituted one district, entitled the district of South Carolina.

(169) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.

(170) As constituted August 10, 1883.

(171) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.

(172) Formed by the consolidation (October 2, 1876) of districts numbered 3 and 4, May 19, 1866, and of district numbered 5, January 1, 1876; abolished August 10, 1883.

(173) As constituted August 10, 1883.

(174) Abolished January 3, 1876.

(175) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.

(176) Abolished December 1, 1874.

(177) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865.

(178) The districts of Vermont as constituted August 6, 1862, were abolished February 1, 1874, when the State was divided into two collection districts numbered 2 and 3.

(179) As constituted February 1, 1874; abolished December 15, 1875.

(180) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the district of Vermont.

(181) Abolished December 19, 1874.

(182) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.

(183) As constituted June 19, 1877; abolished August 15, 1883.

(184) Abolished April 1, 1875.

(185) As constituted April 1, 1875; abolished August 15, 1883.

(186) As constituted April 1, 1875; abolished December 1, 1876.

(187) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.

(188) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.

(189) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, March 14, 1866; abolished August 1, 1883.

(190) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.

(191) Abolished July 1, 1871.

(192) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862.

(193) Formed by the consolidation March 1, 1872) of districts numbered 4 and 5, August 26, 1862.

(194) Abolished March 1, 1872.

(a) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the 3d collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the 5th district of Missouri June 12, 1872, and to the State of Kansas August 8, 1881.

(b) The Territory of Alaska was attached to Oregon December 27, 1872.

* Balance of collections not reported prior to final settlement of the collector's account.

D.—Appendix No. 1, showing the Differences between the Internal Revenue Collections in the Districts, States, Territories, and Years Below Named, as Reported by Collectors and Published in the Several Annual Reports of the Commissioner, and the True Collections.

[Note.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed. Hence their appearance in this form.

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1887, add to or subtract from, as the case may be, the collections for that district, State, or Territory, in the "total" column in Table D, the sum or sums entered opposite the same district, State or Territory in this appendix. The result will be the aggregate amount collected.

On pages 102, 103, 104, and 105, the signs (+) and (—) are used to denote the amounts to be added and subtracted, respectively.]

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
ALABAMA.			
First	$815.06		1869
First	4,026.78		1873
Second	11,596.31		1867
Second	17,132.10		1868
Second	1.50		1869
Second	11,895.00		1874
Second	202.50		1883
Third		$175.27	1867
Third	443.30		1869
ARKANSAS.			
First	25,386.51		1867
First	7,399.64		1868
First		1,554.64	1873
First	304.45		1876
Second	13,918.56		1873
Third	2,460.15		1867
Third	1,410.44		1870
Third	11,860.29		1871
Third		65.99	1875
CALIFORNIA.			
First		2.00	1865
First	11,958.34		1869
First	22,440.53		1870
First	44.69		1881
Second	358.41		1863
Second		.88	1865
Second		.93	1868
Second	.92		1869
Third		.01	1863
Fourth	9.00		1873
Fifth	.75		1876
CONNECTICUT.			
First	8,863.30		1863
First		.12	1873
Second		16,278.54	1868
Third	25,876.20		1863
Third		20.00	1869
GEORGIA.			
First	4.50		1869
First	5,603.81		1871
Third	538.02		1869
Fourth	31,646.38		1872
Fourth	10,095.08		1873
ILLINOIS.			
First	318.70		1863
First		.01	1872
First	2.04		1875
Second	.01		1863
Third	2,223.14		1867
Third	4,762.21		1873
Third		4,762.21	1874
Fourth	2,333.44		1865

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
ILLINOIS—Cont'd.			
Fourth		$2,768.04	1869
Fourth		.47	1876
Fifth	$43,514.04		1863
Fifth	7,938.29		1867
Fifth		16.40	1869
Sixth	135.71		1867
Sixth	5,929.27		1872
Sixth	4.04		1876
Seventh	4,052.44		1863
Seventh	3,165.24		1869
Seventh	3.00		1876
Eighth		44.60	1863
Eighth		1,000.00	1867
Eighth	15.25		1869
Ninth	118,709.41		1864
Ninth	89.90		1867
Ninth	4,046.99		1876
Tenth		10.00	1863
Tenth		10.00	1873
Eleventh		10.00	1863
Eleventh	.01		1873
Twelfth	745.68		1869
Thirteenth		10.00	1863
Thirteenth		.20	1869
Thirteenth	71.36		1876
INDIANA.			
First	299.42		1863
First		1,292.28	1869
First		2,226.67	1870
First	.01		1877
Second	322.05		1865
Second	4.80		1871
Third	65,276.75		1863
Third		450.91	1865
Fourth		61.73	1867
Fifth	11.02		1876
Seventh		8.91	1867
Eighth		10.00	1863
Ninth	1,924.25		1867
Tenth	18,100.00		1863
Tenth		734.77	1869
Tenth	.02		1876
Eleventh		1,929.58	1867
IOWA.			
First		418.20	1867
Second		75.02	1867
Second	11,292.44		1869
Third	327.82		1863
Third		3,876.43	1866
Third	4,037.52		1869
Fourth		102.98	1867
Fourth		122.59	1872
Fifth		1,000.00	1863
Fifth		1,950.32	1865
Fifth		441.39	1867
Sixth	.01		1867
Sixth	.04		1869
Sixth		68.85	1873

D.—Differences between Reported and True Collections, etc.—Continued.

Collection districts.	Collections— To be added.	Collections— To be subtracted	Fiscal years ended June 30—
KENTUCKY.			
First	$20,061.40		1865
First		$0.56	1866
First	14,752.99		1869
First	337.37		1874
Second		46,964.78	1866
Second	549.26		1873
Second	318.85		1877
Third		4,088.65	1866
Third	20,430.99		1867
Fourth		184,367.15	1863
Fourth		5,973.97	1867
Fourth		397.52	1869
Fourth		10.40	1874
Fourth		49.75	1876
Fifth	88,812.67		1866
Fifth		175.48	1869
Fifth		27,204.07	1876
Sixth		11,104.92	1866
Sixth	66.50		1869
Seventh		400.29	1869
Seventh	119.92		1877
Ninth		192.50	1867
Ninth	82,234.93		1869
LOUISIANA.			
First		918.09	1864
First	1,072.45		1865
First	.90		1874
Second	4,053.97		1867
Second	2,000.00		1871
Second	844.09		1873
Third		73.51	1875
MAINE.			
First	12,446.01		1869
Second	.71		1867
Second		.66	1869
Third	50.56		1873
Fifth		3.24	1867
MARYLAND.			
First	10,592.38		1867
First	1,139.96		1869
First	10.32		1872
Second	62.30		1864
Second		384.00	1865
Second		92.34	1866
Second		443.95	1869
Third		593.78	1863
Third		26,811.32	1866
Third	100.00		1869
Third		3.96	1873
Fourth	6,135.10		1867
Fourth	1.00		1869
Fifth	50,590.86		1863
Fifth	1,897.02		1864
Fifth	2,899.00		1865
Fifth	7,558.58		1867
Fifth	23,805.63		1872
Fifth	786.88		1876
MASSACHUSETTS.			
Second		401.03	1863
Second		750.00	1866
Third	3,715.62		1864
Third		.02	1866
Third	2,382.25		1869
Fourth	888.80		1873
Fifth		541.73	1868
Fifth		59.32	1869
Fifth	399.98		1875
Sixth		71.10	1867
MASSACHUSETTS—Continued.			
Sixth		$0.07	1871
Seventh		21.30	1863
Eighth		117.42	1863
Eighth		476.96	1867
Ninth	$2.00		1869
MICHIGAN.			
First	88,830.24		1863
First	1,977.26		1869
First		448.06	1873
First	4.58		1876
Second		27.76	1863
Second		4.22	1867
Second		1,039.48	1869
Second	4.60		1874
Third		.01	1865
Third		1,720.00	1867
Third		.20	1873
Fourth		10.00	1867
Fifth	28,022.31		1863
Fifth	17,949.41		1866
Fifth		1,328.01	1867
Fifth	2,993.91		1869
Fifth	.11		1872
Sixth	1.68		1863
Sixth	.01		1867
Sixth	456.25		1871
MINNESOTA.			
First		2.00	1867
Second		95.77	1867
Second	.05		1870
Second	9.25		1872
MISSISSIPPI.			
First		219.99	1873
First		99.96	1875
First	326.31		1877
First	7.50		1879
Second		73.61	1874
Second	.03		1875
Second	.16		1877
Third	5,763.22		1870
Third		834.63	1873
Third	717.06		1875
MISSOURI.			
First		3.81	1863
First		3,513.74	1865
First		.09	1867
First	15,130.83		1869
First	5,438.01		1874
First		9,202.61	1883
Second		875.74	1864
Second	337.46		1867
Second		10.00	1873
Third		.07	1865
Third	119.65		1867
Third		11,118.01	1869
Third		2.00	1877
Fourth	648.31		1869
Fifth		.01	1867
Sixth		2.62	1869
Sixth	7,439.37		1871
Sixth	944.70		1873
Sixth	12.30		1876
NEW HAMPSHIRE.			
Second		20.22	1868
Third	13.34		1876

D.—Differences between Reported and True Collections, etc.—Continued.

Collection districts.	Collections— To be added.	Collections— To be subtracted.	Fiscal years ended June 30—
NEW JERSEY.			
First		$225.99	1867
Second		2,225.60	1867
Second	$2,225.60		1869
Fourth	5,798.01		1867
Fourth	.02		1871
Fifth	2,202.92		1866
Fifth		1,250.00	1867
Fifth		1,880.22	1870
NEW YORK.			
First	.99		1871
Second	11,497.02		1868
Third	57.20		1869
Third		9,382.12	1870
Fourth	1,131.82		1869
Fourth		10.50	1870
Fifth	60.50		1863
Fifth		657.14	1868
Fifth	41,092.76		1871
Sixth		436.91	1865
Sixth	4,122.91		1871
Seventh		11,733.65	1867
Eighth	65,636.46		1863
Eighth		3,408.31	1867
Eighth		298.00	1869
Eighth	111.50		1870
Ninth	.50		1869
Ninth		.12	1871
Ninth	100.00		1873
Tenth		5.00	1863
Tenth		.30	1864
Tenth	.10		1873
Eleventh	1.50		1870
Twelfth		.40	1863
Twelfth		.40	1866
Twelfth		70.00	1870
Thirteenth		3,591.44	1867
Thirteenth		15.58	1872
Fifteenth		230.00	1885
Sixteenth		1,300.00	1868
Seventeenth		35.00	1868
Seventeenth	.01		1876
Nineteenth	.01		1869
Twenty-first	3,047.95		1867
Twenty-second	103.51		1870
Twenty-third	.60		1863
Twenty-third	.01		1867
Twenty-fourth	.02		1863
Twenty-fourth		463.76	1869
Twenty-fourth		1,000.00	1871
Twenty-fourth		.70	1875
Twenty-fourth	.70		1876
Twenty-fifth		6,882.24	1865
Twenty-fifth		426.87	1867
Twenty-fifth		426.87	1875
Twenty-fifth	426.87		1876
Twenty-sixth		800.00	1869
Twenty-seventh		6,545.07	1868
Twenty-seventh		6,042.83	1870
Twenty-seventh	137.70		1872
Twenty-seventh		124.34	1874
Twenty-eighth		130.51	1863
Twenty-eighth		1,926.87	1869
Twenty-ninth	19,332.21		1866
Twenty-ninth	1.50		1869
Twenty-ninth	.50		1876
Thirtieth		227,482.13	1867
Thirtieth	31.25		1870
Thirtieth	1.40		1875
Thirty-second	77.31		1869
Thirty-second	3,859.93		1870
NORTH CAROLINA.			
First		$774.15	1869
First	$370.33		1874
Second	2,962.78		1870
Second	401.20		1874
Third	8,634.12		1873
Fourth	3,791.24		1869
Fourth	509.88		1876
Sixth	33.50		1872
Sixth	52.90		1875
Seventh	11.20		1869
Seventh	856.38		1877
OHIO.			
First		333.90	1867
First	.03		1873
First		.01	1886
Second		5,823.16	1867
Second	1,157.95		1869
Third		8.10	1863
Third		8,192.70	1868
Fourth	71,451.46		1863
Fourth	192,200.20		1866
Fourth	37,656.96		1867
Fourth	5,005.00		1876
Fifth	1,221.41		1869
Fifth	2,165.41		1871
Sixth	383.88		1867
Sixth	8.00		1869
Seventh	.20		1877
Eighth		10.00	1863
Eighth	15.00		1871
Ninth		37.27	1867
Tenth		9,320.16	1866
Tenth	24,923.87		1869
Eleventh		764.40	1867
Twelfth	95.88		1876
Thirteenth		.05	1875
Fourteenth	1.00		1863
Fifteenth	2,003.59		1869
Fifteenth	1,579.94		1878
Sixteenth	656.29		1869
Sixteenth	810.72		1873
Eighteenth		404.69	1870
Eighteenth	241.67		1879
Nineteenth		99.56	1863
PENNSYLVANIA.			
First		13,225.29	1866
First		.04	1868
First		2.50	1869
First	4,877.85		1870
First		23.05	1873
Third		10,500.93	1866
Third	1,042.12		1871
Fourth	219,154.70		1865
Fourth		.01	1867
Fourth	19,526.59		1869
Fifth		15,884.24	1866
Fifth		12.50	1867
Sixth		12.00	1864
Sixth		1.36	1869
Sixth	1,555.95		1873
Seventh		943.20	1865
Seventh		1,041.01	1867
Seventh	600.00		1875
Ninth	9,528.04		1863
Ninth	15,701.17		1867
Tenth	.02		1876
Eleventh		273.58	1866
Eleventh		.41	1869

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal years ended June 30—
PENNSYLVANIA—Continued.			
Eleventh		$1.00	1873
Twelfth		.12	1869
Twelfth		.06	1867
Thirteenth		2.19	1870
Fourteenth		93,416.45	1865
Fourteenth	$97,808.82		1869
Fourteenth	.10		1877
Fifteenth	.20		1873
Sixteenth	150.00		1872
Seventeenth		14.99	1867
Eighteenth		149.90	1865
Eighteenth		3,648.95	1866
Eighteenth	43,333.43		1867
Eighteenth	42,902.73		1869
Nineteenth	916.99		1869
Nineteenth	.65		1876
Nineteenth	.02		1886
Twentieth		4,944.08	1864
Twentieth	.09		1865
Twentieth	773.09		1870
Twentieth		101.00	1875
Twenty-first		.01	1872
Twenty-second		211.71	1864
Twenty-second		55.00	1867
Twenty-second		100.00	1876
Twenty-third	2,796.82		1870
Twenty-fourth	4,319.90		1869
RHODE ISLAND.			
First		.40	1863
First	.02		1874
Second		209.70	1863
Second		.02	1874
SOUTH CAROLINA.			
First	74.23		1867
First		9,433.62	1868
First	34.46		1869
First		48.50	1872
Second	5,219.15		1870
Third	231.29		1871
TENNESSEE.			
First		94.95	1871
First		39.67	1877
Second		27,172.51	1866
Second	12,864.11		1869
Third	2,203.22		1867
Third	2,939.67		1875
Fourth	18,770.08		1869
Fourth	4,165.90		1874
Fourth	134.52		1877
Fifth	1,577.82		1869
Fifth		20.00	1874
Fifth	166.95		1878
Fifth		621.45	1885
Sixth	12,249.97		1867
Sixth	5,004.79		1869
Sixth	229.72		1870
Sixth	5,240.44		1871
Sixth	5,027.52		1873
Seventh		2,082.26	1867
Seventh	1.50		1873
Seventh		534.65	1876
Eighth		136.20	1876
TEXAS.			
First	$1,610.28		1869
First	4,235.59		1873
First	.01		1875
Second	8,741.76		1869
Second	529.83		1874
Second	424.53		1875
Third		$244.03	1869
Third	4,360.91		1870
Third	984.02		1873
Third	49.36		1874
Third	478.00		1876
Fourth		1,151.50	1868
Fourth		1,973.63	1869
VERMONT.			
Second	15.90		1876
Third	17,073.38		1874
Third		1.00	1876
VIRGINIA.			
First		64,207.52	1866
First		10.00	1872
Second	1,613.64		1866
Second	43,561.26		1869
Second	.48		1878
Second	.95		1875
Third	63,647.86		1868
Third	4.00		1869
Third	2,859.10		1875
Third	338.49		1877
Fourth	19.03		1869
Fourth	2,304.56		1871
Fourth	.08		1885
Fifth	36,654.86		1869
Sixth		1,598.77	1870
Sixth	.04		1883
Sixth	.24		1884
Seventh	.50		1869
WEST VIRGINIA.			
First	105.39		1863
First		1,154.23	1867
Second	2,521.91		1867
Third	7,440.03		1867
Third		169.29	1870
Third	1.00		1871
WISCONSIN.			
First		4,000.00	1866
First		100,380.41	1870
Second		.01	1867
Second		36.30	1871
Second	36.30		1873
Third	100.00		1871
Fourth		3,125.06	1863
Fifth	1,670.93		1867
Sixth	510.88		1869
Sixth	15.07		1871

D.—DIFFERENCES BETWEEN REPORTED

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
1	Alabama					+$11,421.04
2	Arizona					
3	Arkansas					+27,846.66
4	California	+$358.40		−$2.88		
5	Colorado					
6	Connecticut	+34,739.50				
7	Dakota					
8	Delaware	−.21				
9	District of Columbia	+86,748.08				
10	Florida					
11	Georgia					
12	Idaho					
13	Illinois	+47,810.59	+$118,709.41	+2,333.44		+9,387.04
14	Indiana	+83,666.17		−128.86		−75.97
15	Iowa	−672.18		−1,950.32	−$3,876.43	−1,037.58
16	Kansas					+156,680.59
17	Kentucky	−184,367.15		+20,061.40	+26,653.76	+14,264.52
18	Louisiana		−918.09	+1,072.45		+4,053.97
19	Maine					−2.53
20	Maryland	+49,997.08	+1,959.32	+2,515.00	−26,903.66	+24,286.06
21	Massachusetts	−539.75	+3,715.62		−750.02	−548.06
22	Michigan	+116,826.47		−.01	+17,949.41	−3,062.22
23	Minnesota					−97.77
24	Mississippi					
25	Missouri	−3.81	−875.74	−3,513.81		+457.01
26	Montana					
27	Nebraska	+81.00				−641.57
28	Nevada				+31,476.50	
29	New Hampshire					
30	New Jersey				+2,202.92	+2,096.42
31	New Mexico					
32	New York	+65,561.67	−.30	−7,319.15	+19,331.81	−243,594.44
33	North Carolina					
34	Ohio	+71,334.80			+182,880.04	+31,082.11
35	Oregon		−1,670.07	−527.56		
36	Pennsylvania	+9,528.04	−5,167.79	+124,645.24	−43,532.99	+57,911.03
37	Rhode Island	−210.10				
38	South Carolina					+74.23
39	Tennessee				−27,172.51	+12,370.93
40	Texas					
41	Utah					
42	Vermont					
43	Virginia				−62,593.88	
44	Washington	+6,897.17				
45	West Virginia	+105.39				+8,807.71
46	Wisconsin	−3,125.06			−4,000.00	+1,670.92
47	Wyoming					
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+113,350.10

AND TRUE COLLECTIONS, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							
1868.	1869.	1870.	1871.	1872.	1873.	1874.	
+$17,132.10	+$1,259.86	.....	.....	.....	+$4,026.78	+$11,895.00	1
.....	.....	.....	−$20.01	.....	.....	.....	2
+7,399.64	.....	+$1,410.44	+11,860.29	.....	+12,363.92	.....	3
−.93	+11,959.26	+22,440.53	.....	.....	+9.00	.....	4
.....	.....	.....	.....	.....	.....	.....	5
−16,278.54	−20.00	.....	.....	.....	−.12	.....	6
.....	.....	.....	.....	.....	.....	.....	7
.....	.....	.....	.....	.....	.....	.....	8
.....	.....	.....	.....	.....	.....	.....	9
.....	.....	.....	.....	.....	−180.97	.....	10
.....	+542.52	.....	+5,603.81	+$31,646.38	+10,095.08	.....	11
.....	.....	.....	.....	.....	.....	.....	12
.....	+1,141.53	.....	.....	+5,929.26	+4,752.22	−4,762.21	13
.....	−2,027.05	−2,226.67	+4.80	.....	.....	.....	14
.....	+15,330.00	.....	.....	−122.59	−68.85	.....	15
.....	.....	.....	.....	.....	.....	.....	16
.....	+96,081.13	.....	.....	.....	+549.26	+326.97	17
.....	.....	.....	+2,000.00	.....	+844.09	+.90	18
.....	+12,445.35	.....	.....	.....	+50.56	.....	19
.....	+797.01	.....	.....	+23,815.95	−3.96	.....	20
−541.73	+2,324.93	.....	−.07	.....	+888.80	.....	21
.....	+3,931.69	.....	+456.25	+.11	−448.26	+4.60	22
.....	.....	+.05	.....	+9.25	.....	.....	23
.....	.....	+5,763.22	.....	.....	−1,054.62	−73.61	24
.....	+4,658.51	.....	+7,439.37	.....	+934.70	+5,438.01	25
.....	+.02	.....	.....	.....	−.07	.....	26
.....	.....	.....	.....	.....	−6,007.92	.....	27
.....	.....	.....	.....	.....	.....	.....	28
−20.22	.....	.....	.....	.....	.....	.....	29
.....	+2,225.60	−1,880.22	+.02	.....	.....	.....	30
.....	.....	+3,330.09	.....	.....	.....	−699.00	31
+2,959.81	−2,220.29	−11,397.76	+44,216.54	+122.12	+100.10	−124.34	32
.....	+3,028.29	+2,962.78	.....	+33.50	+8,634.12	+771.53	33
−8,192.70	+29,971.11	−404.69	+2,180.41	.....	+810.75	.....	34
.....	.....	.....	.....	.....	.....	.....	35
−.04	+165,470.64	+8,445.57	+1,042.12	+149.99	+1,532.10	.....	36
.....	.....	.....	.....	.....	.....	.....	37
−9,433.62	+34.46	+5,219.15	+231.29	−48.50	.....	.....	38
.....	+38,216.80	+229.72	+5,145.49	.....	+5,029.02	+4,145.90	39
−1,151.50	+8,134.38	+4,360.91	.....	.....	+5,219.61	+579.19	40
.....	−1.87	.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	+17,073.38	42
+63,647.86	+80,239.65	−1,598.77	+2,304.56	−10.00	.....	.....	43
−298.89	.....	.....	−4,466.08	.....	+.05	.....	44
.....	.....	−169.29	+1.00	.....	.....	.....	45
.....	+510.88	−100,380.41	+78.77	.....	+36.30	.....	46
.....	.....	.....	.....	.....	.....	.....	47
+55,221.24	+474,034.41	−63,895.35	+78,078.56	+61,525.47	+48,111.69	+34,570.32	

D.—DIFFERENCES BETWEEN REPORTED

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—				
		1875.	1876.	1877.	1878.	1879.
1	Alabama					
2	Arizona					
3	Arkansas	−$65.99	+$304.45			
4	California		+.75			
5	Colorado		+.30			
6	Connecticut					
7	Dakota					+$7.10
8	Delaware					
9	District of Columbia					
10	Florida					
11	Georgia					
12	Idaho					
13	Illinois	+2.04	+4,124.92			
14	Indiana		+11.04	+$0.01		
15	Iowa					
16	Kansas					
17	Kentucky		−27,253.82	+438.77		
18	Louisiana	−73.51				
19	Maine					
20	Maryland		+786.88			
21	Massachusetts	+399.98				
22	Michigan		+4.58			
23	Minnesota					
24	Mississippi	+617.13		+326.47		+7.50
25	Missouri		+12.30	−2.00		
26	Montana					
27	Nebraska					
28	Nevada		+3.75			
29	New Hampshire		+13.34			
30	New Jersey					
31	New Mexico		−1,115.50			
32	New York	−426.17	+428.08			
33	North Carolina	+52.90	+509.88	+856.38		
34	Ohio	−.05	+5,100.88	+.20	+$1,579.94	+241.67
35	Oregon					
36	Pennsylvania	+499.00	−99.33	+.10		
37	Rhode Island					
38	South Carolina					
39	Tennessee	+2,939.67	−670.85	+94.85	+166.95	
40	Texas	+424.54	+478.00			
41	Utah					+52.14
42	Vermont		+14.90			
43	Virginia	+2,860.05		+338.49	+.48	
44	Washington	+.02				
45	West Virginia					
46	Wisconsin					
47	Wyoming					
	Total	+7,229.61	−17,345.45	+2,053.27	+1,747.37	+308.41

AND TRUE COLLECTIONS, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							Total.	
1880.	1881.	1882.	1883.	1884.	1885.	1886.		
.....	.....	.....	+$202.50	.....	.....	.....	+$45,937.28	1
.....	.....	.....	.....	.....	.....	.....	−20.01	2
.....	.....	.....	.....	.....	.....	.....	+61,119.41	3
.....	+$44.69	.....	.....	.....	.....	.....	+34,808.82	4
.....	.....	.....	.....	.....	.....	.....	+.30	5
.....	.....	.....	.....	.....	.....	.....	+18,440.84	6
.....	.....	.....	.....	.....	.....	.....	+7.10	7
.....	.....	.....	.....	.....	.....	.....	−.21	8
.....	.....	.....	.....	.....	.....	.....	+86,748.08	9
.....	.....	.....	.....	.....	.....	.....	−180.97	10
.....	.....	.....	.....	.....	.....	.....	+47,887.79	11
.....	.....	.....	.....	.....	.....	.....	.....	12
.....	.....	.....	.....	.....	.....	.....	+189,428.24	13
.....	.....	.....	.....	.....	.....	.....	+79,223.47	14
.....	.....	.....	.....	.....	.....	.....	+7,602.05	15
.....	.....	.....	.....	.....	.....	.....	+156,680.59	16
.....	.....	.....	.....	.....	.....	.....	−53,245.16	17
.....	.....	.....	.....	.....	.....	.....	+6,979.81	18
.....	.....	.....	.....	.....	.....	.....	+12,493.38	19
.....	.....	.....	.....	.....	.....	.....	+77,249.68	20
.....	.....	.....	.....	.....	.....	.....	+4,949.70	21
.....	.....	.....	.....	.....	.....	.....	+135,662.62	22
.....	.....	.....	.....	.....	.....	.....	−88.47	23
.....	.....	.....	.....	.....	.....	.....	+5,586.09	24
.....	.....	.....	−9,202.61	.....	.....	.....	+5,341.93	25
.....	.....	.....	.....	.....	.....	+$12.82	+12.77	26
.....	.....	.....	.....	.....	.....	.....	−6,568.49	27
.....	.....	.....	.....	.....	.....	.....	+31,480.25	28
.....	.....	.....	.....	.....	.....	.....	−6.88	29
.....	.....	.....	.....	.....	.....	.....	+4,644.74	30
.....	.....	.....	.....	.....	.....	.....	+1,515.59	31
.....	.....	.....	.....	.....	−$230.00	.....	−132,592.32	32
.....	.....	.....	.....	.....	.....	.....	+16,849.38	33
.....	.....	.....	.....	.....	.....	−.01	+316,584.46	34
.....	.....	.....	.....	.....	.....	.....	−2,197.63	35
.....	.....	.....	.....	.....	.....	+.02	+320,423.70	36
.....	.....	.....	.....	.....	.....	.....	−210.10	37
.....	.....	.....	.....	.....	.....	.....	−3,922.99	38
.....	.....	.....	.....	.....	−621.45	.....	+39,874.52	39
.....	.....	.....	.....	.....	.....	.....	+18,045.13	40
.....	.....	.....	.....	.....	.....	.....	+50.27	41
.....	.....	.....	.....	.....	.....	.....	+17,088.28	42
.....	.....	.....	+.04	+$0.24	+.08	.....	+85,188.80	43
.....	.....	.....	.....	.....	.....	.....	+2,132.27	44
.....	.....	.....	.....	.....	.....	.....	+8,744.81	45
.....	.....	.....	.....	.....	.....	.....	−105,208.60	46
.....	.....	.....	.....	.....	.....	.....	.....	47
.....	+44.69	.....	−9,000.07	+.24	−851.37	+12.83	+1,534,540.32	

D.—APPENDIX No. 2, SHOWING, BY COLLECTION DISTRICTS, STATES, AND TERRITORIES, THE AGGREGATE AMOUNT OF INTERNAL REVENUE (INCLUDED IN TABLE D) RETURNED DIRECTLY TO THE OFFICE OF THE COMMISSIONER, BY BANKS, INSURANCE, RAILROAD, CANAL, AND TURNPIKE COMPANIES, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1867. (THESE TAXES WERE ALL PAID BEFORE THE CONSOLIDATION OF DISTRICTS WAS COMMENCED. THE DISTRICTS ARE THEREFORE GIVEN AS THEY WERE NUMBERED JUNE 30, 1867).

COLLECTION DISTRICTS.	Amount collected.
ALABAMA.	
First	$31,246.89
Second	2,873.47
Third	668.86
Total	34,789.22
ARKANSAS.	
First	23.87
Second	.....
Third	.....
Total	23.87
CALIFORNIA.	
First	329,398.12
Second	469.16
Third	1,230.06
Fourth	16,016.84
Fifth	3,583.75
Total	350,697.93
CONNECTICUT.	
First	755,531.32
Second	424,241.63
Third	285,047.07
Fourth	264,927.34
Total	1,729,747.36
GEORGIA.	
First	4,483.11
Second	19,155.39
Third	4,380.13
Fourth	.....
Total	28,018.63
ILLINOIS.	
First	880,271.48
Second	18,586.07
Third	15,391.06
Fourth	18,018.84
Fifth	28,911.07
Sixth	13,686.17
Seventh	9,137.52
Eighth	53,414.34
Ninth	6,229.70
Tenth	28,981.55
Eleventh	2,439.11
Twelfth	19,223.72
Thirteenth	9,788.69
Total	1,104,079.32
INDIANA.	
First	69,630.65
Second	81,606.80
Third	53,366.23
Fourth	15,825.86
Fifth	52,638.39
Sixth	154,780.77
Seventh	110,402.18
Eighth	40,715.33
Ninth	27,475.85
INDIANA—Continued.	
Tenth	$35,382.84
Eleventh	3,873.57
Total	645,698.47
IOWA.	
First	67,016.43
Second	36,711.62
Third	54,457.09
Fourth	15,825.95
Fifth	16,808.19
Sixth	1,374.49
Total	192,193.77
KENTUCKY.	
First	76,257.43
Second	25,465.28
Third	456,082.76
Fourth	234,038.22
Fifth	49,226.63
Sixth	9,440.68
Seventh	428.95
Eighth	239.01
Ninth	51.66
Total	851,230.62
LOUISIANA.	
First	350,108.74
Second	.....
Third	1,955.47
Total	352,064.21
MAINE.	
First	249,396.46
Second	66,712.06
Third	117,591.58
Fourth	70,122.32
Fifth	48,307.34
Total	552,129.76
MARYLAND.	
First	28,850.22
Second	3,860.63
Third	1,001,230.63
Fourth	107,896.38
Fifth	11,043.41
Total	1,152,881.32
MASSACHUSETTS.	
First	403,723.33
Second	173,976.49
Third	2,888,547.96
Fourth	274,150.30
Fifth	302,379.39
Sixth	174,378.50
Seventh	242,885.26
Eighth	248,481.81
Ninth	189.346.10
Tenth	278,327.18
Total	5,176,196.32

D.—Collections paid Directly to Commissioner's Office, etc.—Continued.

COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.	
First	$107,397.51
Second	8,727.45
Third	15,553.75
Fourth	7,516.63
Fifth	14,487.54
Sixth	16,463.41
Total	170,146.29
MINNESOTA.	
First	6,654.87
Second	27,589.02
Total	34,243.89
MISSISSIPPI.	
First	.....
Second	.....
Third	.....
Total	.....
MISSOURI.	
First	501,037.20
Second	27,184.42
Third	47,364.23
Fourth	7,756.40
Fifth	963.66
Sixth	12,336.79
Total	596,642.70
NEW HAMPSHIRE.	
First	139,498.65
Second	175,013.00
Third	56,452.57
Total	370,964.22
NEW JERSEY.	
First	79,796.86
Second	162,153.87
Third	223,506.09
Fourth	74,718.61
Fifth	571,373.27
Total	1,111,548.70
NEW YORK.	
First	28,829.31
Second	57,676.72
Third	414,276.45
Fourth	1,196,200.95
Fifth	378,876.33
Sixth	408,007.59
Seventh	152,392.24
Eighth	203,216.02
Ninth	48,731.90
Tenth	87,877.16
Eleventh	119,783.63
Twelfth	234,613.09
Thirteenth	80,762.93
Fourteenth	681,574.66
Fifteenth	255,611.31
Sixteenth	24,986.10
Seventeenth	47,070.99
Eighteenth	108,786.55
Nineteenth	104,429.38
Twentieth	156,912.77
Twenty-first	129,509.72
Twenty-second	106,709.72
Twenty-third	$151,990.41
Twenty-fourth	120,275.91
Twenty-fifth	56,666.80
Twenty-sixth	81,192.77
Twenty-seventh	52,596.37
Twenty-eighth	212,753.26
Twenty-ninth	49,001.03
Thirtieth	355,882.41
Thirty-first	65,392.15
Thirty-second	6,800,663.60
Total	12,973,250.23
NORTH CAROLINA.	
First	.....
Second	80.39
Third	326.19
Fourth	.....
Fifth	.....
Sixth	.....
Seventh	.....
Total	406.58
OHIO.	
First	344,020.83
Second	91,412.23
Third	110,538.67
Fourth	85,136.06
Fifth	5,953.25
Sixth	15,917.39
Seventh	147,630.08
Eighth	33,606.83
Ninth	55,009.71
Tenth	44,510.88
Eleventh	36,081.21
Twelfth	54,701.00
Thirteenth	37,915.80
Fourteenth	24,302.25
Fifteenth	27,053.48
Sixteenth	28,435.45
Seventeenth	62,533.63
Eighteenth	683,579.93
Nineteenth	43,868.07
Total	1,932,206.75
PENNSYLVANIA.	
First	2,979,561.10
Second	198,140.02
Third	75,386.04
Fourth	50,800.48
Fifth	33,322.17
Sixth	94,707.11
Seventh	85,197.69
Eighth	56,072.55
Ninth	140,151.15
Tenth	131,397.05
Eleventh	234,915.27
Twelfth	82,492.42
Thirteenth	21,604.66
Fourteenth	125,798.76
Fifteenth	142,254.01
Sixteenth	53,710.99
Seventeenth	13,596.61
Eighteenth	68,689.80
Nineteenth	46,708.25
Twentieth	160,514.00
Twenty-first	15,209.65
Twenty-second	874,286.37

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—Continued.	
Twenty-third	$51,490.02
Twenty-fourth	42,395.87
Total	5,778,402.04
RHODE ISLAND.	
First	867,458.57
Second	75,963.84
Total	943,422.41
SOUTH CAROLINA.	
First	.....
Second	255.48
Third	.....
Total	255.48
TENNESSEE.	
First	40,773.65
Second	87,043.49
Third	.....
Fourth	.....
Fifth	.....
Sixth	.....
Seventh	.....
Eighth	.....
Total	127,817.14
TEXAS.	
First	2,841.70
Second	.....
Third	181.34
Fourth	.....
Total	3,023.04
VERMONT.	
First	$156,478.48
Second	110,833.29
Third	103,084.18
Total	370,395.95
VIRGINIA.	
First	24,649.13
Second	1,128.69
Third	3,668.04
Fourth	1,222.87
Fifth	456.02
Sixth	420.76
Seventh	.....
Eighth	.....
Total	31,545.51
WEST VIRGINIA.	
First	73,925.86
Second	18,678.07
Third	2,173.74
Total	94,777.67
WISCONSIN.	
First	110,668.37
Second	35,788.93
Third	7,369.76
Fourth	19,664.08
Fifth	8,561.17
Sixth	13,718.39
Total	195,770.70

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

STATES AND TERRITORIES.	Amount collected.	STATES AND TERRITORIES.	Amount collected.
Alabama	$34,789.22	Missouri	$596,642.70
Arizona	.....	Montana	382.16
Arkansas	23.87	Nebraska	3,851.80
California	350,697.93	Nevada	6,753.42
Colorado	5,379.21	New Hampshire	370,964.22
Connecticut	1,729,747.36	New Jersey	1,111,548.70
Dakota	.....	New Mexico	.....
Delaware	133,716.98	New York	12,973,250.23
District of Columbia	105,782.56	North Carolina	406.58
Florida	.....	Ohio	1,932,206.75
Georgia	28,018.63	Oregon	3,491.91
Idaho	.....	Pennsylvania	5,778,402.04
Illinois	1,104,079.32	Rhode Island	943,422.41
Indiana	645,698.47	South Carolina	255.48
Iowa	192,193.77	Tennessee	127,817.14
Kansas	19,384.73	Texas	3,023.04
Kentucky	851,230.62	Utah	489.86
Louisiana	352,064.21	Vermont	370,395.95
Maine	552,129.76	Virginia	31,545.51
Maryland	1,152,881.32	Washington	.....
Massachusetts	5,176,196.32	West Virginia	94,777.67
Michigan	170,146.29	Wisconsin	195,770.70
Minnesota	34,243.89		
Mississippi	.....	Total	37,183,802.73

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF

[Articles and occupations marked thus (*a*), against which no collections or comparatively small col under more

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
		1863.	1864.	1865.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.			
	Spirits.			
1	Spirits distilled from whatever materials	$3, 229, 990. 79	$28, 431, 797. 83	$3, 862, 820. 66
2	Spirits distilled from materials other than grapes (*a*)	.....	.....	10, 679, 462. 14
3	Spirits distilled from apples, peaches, or grapes (*a*)	.....	.....	12, 005. 33
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	.....	.....	1, 453, 418. 86
5	Wine, in imitation of champagne, etc	.....	.....	8, 477. 08
6	Distilleries, per diem tax on	.....	.....	.....
7	Distillers (special tax)	38, 632. 31	49, 022. 41	59, 897. 57
8	Rectifiers and compounders of liquors (special tax)	45, 993. 79	58, 828. 28	48, 781. 52
9	Retail liquor dealers (special tax)	1, 477, 753. 54	1, 612, 736. 25	2, 205, 866. 38
10	Wholesale liquor dealers (special tax)	384, 160. 07	176, 764. 76	400, 692. 91
11	Manufacturers of stills (special tax) (*a*)	.....	.....	.....
12	Stills or worms manufactured (special tax) (*a*)	.....	.....	.....
13	Stamps for distilled spirits intended for export	.....	.....	.....
14	distillery warehouse	.....	.....	.....
15	for rectified spirits	.....	.....	.....
16	wholesale liquor dealers	.....	.....	.....
17	for stock on hand	.....	.....	.....
18	Gaugers' fees in excess of $250 per month	.....	.....	.....
19	Stamps, special bonded warehouse	.....	.....	.....
20	special bonded warehouse (rewarehousing)	.....	.....	.....
21	for imported spirits	.....	.....	.....
22	Interest on tax upon spirits	.....	.....	.....
	Total	5, 176, 530. 50	30, 329, 149. 53	18, 731, 422. 45
	Tobacco.			
23	Cigars and cheroots	476, 589. 29	1, 255, 424. 79	3, 072, 476. 56
24	Cigarettes	.....	.....	14, 944. 95
25	Manufacturers of cigars (special tax) (*a*)	.....	.....	.....
26	Snuff	34, 466. 18	240, 934. 24	283, 351. 92
27	Tobacco of all descriptions	2, 578, 972. 43	7, 086, 684. 74	8, 017, 020. 63
28	Stamps for tobacco or snuff intended for export	.....	.....	.....
29	Stamps for cigars intended for export	.....	.....	.....
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)	.....	.....	.....
31	in leaf-tobacco (special tax) (*a*)	.....	.....	.....
32	retail, in leaf-tobacco (special tax) (*a*)	.....	.....	.....
33	in manufactured tobacco (special tax)	7, 592. 57	9, 055. 21	13, 579. 04
34	Manufacturers of tobacco (special tax) (*a*)	.....	.....	.....
35	Peddlers of tobacco (special tax) (*a*)	.....	.....	.....
36	Collections relating to tobacco, not otherwise herein provided for	.....	.....	.....
	Total	3, 097, 620. 47	8, 592, 098. 98	11, 401, 373. 10
	Fermented liquors.			
37	Fermented liquors	1, 558, 083. 41	2, 223, 719. 73	3, 657, 181. 06
38	Brewers (special tax)	70, 850. 41	66, 289. 41	77, 747. 00
39	Retail dealers in malt liquors (special tax) (*a*)	.....	.....	.....
40	Wholesale dealers in malt liquors (special tax) (*a*)	.....	.....	.....
	Total	1, 628, 933. 82	2, 290, 009. 14	3, 734, 928. 06
	Oleomargarine.			
41	Oleomargarine	.....	.....	.....
42	Manufacturers of oleomargarine (special tax)	.....	.....	.....
43	Retail dealers in oleomargarine (special tax)	.....	.....	.....
44	Wholesale dealers in oleomargarine (special tax)	.....	.....	.....
	Total	.....	.....	.....

INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

lections appear in the early years named in this table, were taxed in those years, but were reported general heads.]

FISCAL YEARS ENDED JUNE 30—					
1866.	1867.	1868.	1869.	1870.	
.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	2
$283,499.84	$868,145.03	$871,638.24	$510,111.57	$611,914.91	3
29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	4
14,501.64	2,760.63	4,119.95	565.60	11.50	5
.....	.....	.....	1,319,911.89	2,127,506.30	6
101,534.37	231,777.86	196,057.37	4,030,683.33	6,493,974.15	7
61,300.91	80,470.06	87,770.28	655,133.19	1,054,241.64	8
2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	9
801,531.32	1,096,850.10	834,037.01	1,676,690.80	2,253,030.25	10
.....	.....	.....	2,716.65	2,388.15	11
.....	.....	.....	7,760.00	5,260.00	12
.....	.....	.....	.....	.....	13
.....	.....	.....	192,229.00	305,509.75	14
.....	.....	.....	143,085.50	375,274.25	15
.....	.....	.....	149,206.75	141,429.25	16
.....	.....	.....	65,341.00	.....	17
.....	.....	.....	44,829.12	24,494.97	18
.....	.....	.....	.....	.....	19
.....	.....	.....	.....	.....	20
.....	.....	.....	.....	.....	21
.....	.....	.....	.....	.....	22
33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	
3,474,438.94	*b*3,661,984.39	*b*2,951,675.26	4,957,679.67	5,697,353.87	23
1,797.92	.....	.....	3,273.00	21,426.17	24
.....	.....	.....	81,022.57	124,606.50	25
698,173.80	798,364.69	745,308.24	525,583.87	373,784.52	26
12,339,921.93	15,245,477.81	14,947,107.53	16,845,479.77	23,926,698.90	27
.....	.....	.....	18,192.50	48,097.50	28
.....	.....	.....	.....	.....	29
.....	.....	.....	.....	.....	30
.....	.....	.....	115,596.53	200,205.54	31
.....	.....	.....	.....	.....	32
16,675.24	59,321.52	86,004.29	851,799.94	929,892.64	33
.....	.....	.....	32,079.72	28,642.24	34
.....	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	36
16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	
5,115,140.49	5,819,345.49	5,685,663.70	5,866,400.98	6,081,520.54	37
105,412.23	238,155.14	270,205.22	233,478.56	237,606.36	38
.....	.....	.....	.....	.....	39
.....	.....	.....	.....	.....	40
5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	
.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	42
.....	.....	.....	.....	.....	43
.....	.....	.....	.....	.....	44
.....	.....	.....	.....	.....	

b Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
		1871.	1872.	1873.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.			
	Spirits.			
1	Spirits distilled from whatever materials	.....	.....	.....
2	Spirits distilled from materials other than grapes (*a*)	.....	.....	.....
3	Spirits distilled from apples, peaches, or grapes (*a*)	$1,236,005.67	$544,848.83	$2,014,645.60
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	29,921,308.48	32,572,940.16	41,116,419.18
5	Wine, in imitation of champagne, etc	.....	20.00	3,531.90
6	Distilleries, per diem tax on	1,901,602.98	2,010,986.53	472,480.09
7	Distillers (special tax)	5,683,077.31	6,489,786.01	1,659,298.42
8	Rectifiers and compounders of liquors (special tax)	959,800.18	955,704.91	459,423.87
9	Retail liquor dealers (special tax)	3,651,484.73	4,028,604.93	5,016,904.10
10	Wholesale liquor dealers (special tax)	2,151,281.06	2,065,563.63	936,106.61
11	Manufacturers of stills (special tax) (*a*)	1,927.49	1,391.66	1,393.26
12	Stills or worms manufactured (special tax) (*a*)	3,240.00	4,260.00	3,280.00
13	Stamps for distilled spirits intended for export	.....	.....	7,081.50
14	distillery warehouse	249,699.00	290,264.00	148,418.80
15	for rectified spirits	374,723.00	367,424.00	186,100.60
16	wholesale liquor dealers	134,005.00	139,602.75	73,767.00
17	for stock on hand	.....	.....	.....
18	Gaugers' fees in excess of $250 per month	13,693.20	4,118.95	520.85
19	Stamps, special bonded warehouse	.....	.....	.....
20	special bonded warehouse (rewarehousing)	.....	.....	.....
21	for imported spirits	.....	.....	.....
22	Interest on tax upon spirits	.....	.....	.....
	Total	46,281,848.10	49,475,516.36	52,099,371.78
	Tobacco.			
23	Cigars and cheroots	6,569,568.02	7,535,074.61	8,899,732.98
24	Cigarettes	28,605.22	31,082.25	40,658.50
25	Manufacturers of cigars (special tax) (*a*)	142,192.40	161,766.79	153,223.07
26	Snuff	427,017.96	497,092.49	1,082,048.60
27	Tobacco of all descriptions	25,133,521.71	24,073,683.10	22,315,809.62
28	Stamps for tobacco or snuff intended for export	66,147.00	53,576.25	5,594.60
29	Stamps for cigars intended for export	.....	.....	.....
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (*a*)	.....	.....	.....
31	in leaf-tobacco (special tax) (*a*)	221,661.98	260,487.62	110,514.60
32	retail, in leaf-tobacco (special tax) (*a*)	.....	.....	8,003.14
33	in manufactured tobacco (special tax)	970,017.96	1,102,357.89	1,663,552.02
34	Manufacturers of tobacco (special tax) (*a*)	20,174.93	21,049.52	11,868.20
35	Peddlers of tobacco (special tax) (*a*)	.....	.....	50,694.96
36	Collections relating to tobacco, not otherwise herein provided for	.....	.....	44,602.80
	Total	33,578,907.18	33,736,170.52	34,386,303.09
	Fermented liquors.			
37	Fermented liquors	7,159,740.20	8,009,969.72	8,910,823.83
38	Brewers (special tax)	229,761.62	248,528.74	304,650.21
39	Retail dealers in malt liquors (special tax) (*a*)	.....	.....	85,976.26
40	Wholesale dealers in malt liquors (special tax) (*a*)	.....	.....	23,487.54
	Total	7,389,501.82	8,258,498.46	9,324,937.84
	Oleomargarine.			
41	Oleomargarine	.....	.....	.....
42	Manufacturers of oleomargarine (special tax)	.....	.....	.....
43	Retail dealers in oleomargarine (special tax)	.....	.....	.....
44	Wholesale dealers in oleomargarine (special tax)	.....	.....	.....
	Total	.....	.....	.....

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1874.	1875.	1876.	1877.	1878.	1879.	
.....	.....	.....	.....	.....	.....	1
.....	.....	.....	.....	.....	.....	2
$536,681.41	$1,265,896.46	$592,166.59	$1,373,255.73	$992,634.58	$919,099.74	3
43,270,412.29	45,612,041.64	50,798,323.84	51,298,035.61	44,633,898.48	46,790,364.50	4
151.00	18.00	.....	.....	.....	.....	5
} 79,750.17	15,327.82	.....	.....	.....	.....	{ 6 { 7
287,825.92	249,591.11	252,241.96	219,291.79	210,068.70	160,123.21	8
4,321,505.35	4,086,393.77	3,991,945.06	3,840,469.09	3,875,973.26	3,903,036.24	9
596,555.45	534,839.20	504,029.93	449,729.03	434,708.35	409,115.56	10
945.01	1,837.92	1,183.35	1,277.18	1,068.77	1,315.86	11
2,500.00	2,890.00	2,500.00	2,209.29	1,980.00	2,210.00	12
12,795.50	782.60	1,805.10	4,598.60	6,890.50	17,212.20	13
116,909.30	102,483.30	96,411.10	106,263.40	101,494.90	126,374.50	14
156,730.80	148,283.80	131,703.80	130,903.50	120,469.00	122,503.20	15
61,327.65	61,605.50	54,054.40	43,396.50	41,021.90	43,804.90	16
.....	.....	.....	.....	.....	.....	17
.....	.....	.....	.....	.....	.....	18
.....	.....	.....	.....	294.10	225.30	19
.....	.....	.....	.....	.....	.....	20
.....	.....	.....	.....	.....	.....	21
.....	.....	.....	.....	313.26	74,899.48	22
49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	
9,289,896.49	10,140,384.11	10,969,787.28	10,799,459.20	11,430,144.60	12,115,468.29	23
43,695.75	65,443.42	135,485.17	261,818.95	289,081.79	416,984.43	24
149,036.58	150,728.92	153,075.26	154.621.64	157,736.34	150,946.73	25
1,038,445.92	1,067,033.03	1,061,467.64	1,095,695.52	1,063,714.22	902,135.35	26
20,900,509.67	24,133,726.48	25,694,312.56	27,053,072.38	25,320,158.08	24,703,874.90	27
6,735.40	6,981.20	6,694.30	8,009.60	7,002.60	7,863.90	28
.....	.....	.....	.....	.....	.....	29
.....	.....	.....	.....	.....	.....	30
106,304.36	85,582.51	109,650.45	95,089.15	95,711.73	87,048.35	31
9,687.52	6,645.82	3,312.51	2,333.34	4,931.52	3,224.37	32
1,641,937.79	1,596,460.95	1,616,318.85	1,595,225.40	1,679,647.60	1,705,720.20	33
11,578.76	9,825.53	10,169.39	8,749.81	10,756.89	10,488.50	34
44,671.30	40,627.91	35,066.50	32,471.93	32,899.30	31,247.63	35
376.08	22.00	.....	.....	.....	.....	36
33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	
8,880,829.68	8,743,744.62	9,159,675.95	9,074,305.93	9,473,360.70	10,270,352.83	37
245,212.47	226,423.44	222,553.68	216,681.10	212,802.77	202,779.61	38
147,294.74	141,622.46	154,236.21	147,801.03	191,595.26	191,765.41	39
31,342.83	32,213.89	34,814.82	42,001.11	59,293.05	64,422.23	40
9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	
.....	.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	42
.....	.....	.....	.....	.....	.....	43
.....	.....	.....	.....	.....	.....	44
.....	.....	.....	.....	.....	.....	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
		1880.	1881.	1882.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.			
	Spirits.			
1	Spirits distilled from whatever materials	.....	.....	.....
2	Spirits distilled from materials other than grapes (*a*)	.....	.....	.....
3	Spirits distilled from apples, peaches, or grapes (*a*)	$905,201.75	$1,531,075.83	$1,095,164.60
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)	55,013,917.43	60,683,051.73	53,683,592.37
5	Wine, in imitation of champagne, etc	.....	.....	.....
6	Distilleries, per diem tax on	}	.....	.....
7	Distillers (special tax)			
8	Rectifiers and compounders of liquors (special tax)	172,004.60	170,145.99	184,483.67
9	Retail liquor dealers (special tax)	4,172,283.85	4,322,298.21	4,455,355.55
10	Wholesale liquor dealers (special tax)	406,526.72	418,813.68	439,018.86
11	Manufacturers of stills (special tax) (*a*)	1,787.53	2,516.67	1,470.03
12	Stills or worms manufactured (special tax) (*a*)	4,360.00	6,880.00	4,783.00
13	Stamps for distilled spirits intended for export	19,743.60	18,470.80	9,600.10
14	distillery warehouse	149,505.00	676.50	.....
15	for rectified spirits	133,193.70	3.40	.....
16	wholesale liquor dealers	47,339.10	9.90	.....
17	for stock on hand	.....	.....	.....
18	Gaugers' fees in excess of $250 per month	.....	.....	.....
19	Stamps, special bonded warehouse	364.90	.....	.....
20	special bonded warehouse (rewarehousing)	1.00	.....	.....
21	for imported spirits	285.20	.30	.....
22	Interest on tax upon spirits	158,994.41	31.87	.....
	Total	61,185,508.79	67,153,974.88	69,873,408.18
	Tobacco.			
23	Cigars and cheroots	14,206,819.49	16,095,724.78	18,245,852.37
24	Cigarettes	715,269.39	992,981.22	972,570.10
25	Manufacturers of cigars (special tax) (*a*)	143,710.34	142,273.02	143,859.66
26	Snuff	634,609.34	689,183.03	778,650.87
27	Tobacco of all descriptions	21,170,154.40	22,833,287.60	25,033,741.97
28	Stamps for tobacco or snuff intended for export	6,568.30	6,767.30	6,419.80
29	Stamps for cigars intended for export	54.10	85.10	134.60
30	Dealers in leaf-tobacco not over 25,000 pounds (special tax) (*a*)	.....	4,547.44	6,338.97
31	in leaf-tobacco (special tax) (*a*)	88,329.10	76,996.76	76,309.15
32	retail, in leaf-tobacco (special tax) (*a*)	2,080.39	1,645.83	1,937.51
33	in manufactured tobacco (special tax)	1,864,422.41	1,976,071.55	2,094,536.21
34	Manufacturers of tobacco (special tax) (*a*)	9,422.37	9,169.55	8,762.48
35	Peddlers of tobacco (special tax) (*a*)	28,700.45	26,258.13	22,875.22
36	Collections relating to tobacco, not otherwise herein provided for	.....	.....	.....
	Total	38,870,140.08	42,854,991.31	47,391,988.91
	Fermented liquors.			
37	Fermented liquors	12,346,077.26	13,237,700.63	15,680,678.54
38	Brewers (special tax)	201,395.97	195,308.52	195,824.31
39	Retail dealers in malt liquors (special tax) (*a*)	179,043.99	162,739.30	157,013.57
40	Wholesale dealers in malt liquors (special tax) (*a*)	103,285.62	104,492.76	120,404.00
	Total	12,829,802.84	13,700,241.21	16,153,920.42
	Oleomargarine.			
41	Oleomargarine	.....	.....	.....
42	Manufacturers of oleomargarine (special tax)	.....	.....	.....
43	Retail dealers in oleomargarine (special tax)	.....	.....	.....
44	Wholesale dealers in oleomargarine (special tax)	.....	.....	.....
	Total	.....	.....	.....

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					Total.	
1883.	1884.	1885.	1886.	1887.		
.....	.....	.....	.....	.....	$35, 524, 609. 28	1
.....	.....	.....	.....	.....	10, 679, 462. 14	2
$1, 127, 950. 25	$1, 023, 350. 85	$1, 321, 897. 58	$1, 400, 394. 48	$1, 090, 379. 07	22, 127, 963. 94	3
67, 957, 906. 48	70, 631, 860. 48	60, 920, 324. 39	62, 365, 825. 13	59, 551, 972. 59	1, 031, 047, 945. 08	4
.....	.....	.....	.....	.....	34, 157. 30	5
.....	.....	.....	.....	.....	7, 832, 487. 79	6
.....	.....	.....	.....	.....	25, 128, 819. 10	7
189, 800. 12	183, 872. 92	167, 930. 23	178, 650. 17	176, 600. 12	7, 270, 079 14	8
4, 624, 587. 77	4, 597, 139. 33	4, 641, 783. 99	4, 714, 735. 18	4, 587, 268. 21	93, 770, 578. 67	9
455, 915. 51	448, 840. 51	415, 503. 49	418, 406. 24	416, 304. 66	19, 125, 015. 71	10
1, 160. 43	1, 241. 67	1, 194. 20	1, 102. 50	860. 86	28, 719. 59	11
4, 020. 00	2, 920. 00	2, 665. 45	3, 000. 00	2, 860. 00	69, 577. 74	12
7, 434. 00	16, 159. 50	39, 909. 30	10, 151. 90	3, 076. 20	175, 711. 40	13
.....	.....	.....	.....	.....	1, 986, 238. 55	14
.....	.....	.....	.....	.....	2, 390, 398. 55	15
.....	.....	.....	.....	.....	990, 570. 60	16
.....	.....	.....	.....	.....	65, 341. 00	17
.....	.....	.....	.....	.....	87, 657. 09	18
.....	.....	.....	.....	.....	884. 30	19
.....	.....	.....	.....	.....	1. 00	20
.....	.....	.....	.....	.....	285. 50	21
. 64	.....	.....	.....	.....	234, 239. 66	22
74, 368, 775. 20	76, 905, 385. 26	67, 511, 208. 63	69, 092, 266. 00	65, 829, 321. 71	1, 258, 570, 743. 13	
16, 895, 215. 15	10, 368, 805. 27	10, 077, 287. 50	10, 532, 804. 05	11, 364, 916. 33	221, 084, 563. 29	23
929, 974. 73	454, 409. 01	529, 535. 88	655, 569. 55	792, 279. 60	7, 396, 887. 00	24
96, 899. 00	97, 962. 19	105, 139. 81	108, 695. 45	113, 340. 00	2, 530, 836. 27	25
736, 022. 82	448, 211. 58	508, 943. 52	493, 283. 80	524, 942. 26	16, 748, 465. 41	26
22, 136, 402. 53	13, 488, 047. 41	13, 953, 410. 31	14, 834, 095. 42	15, 995, 019. 46	469, 760, 191. 34	27
852. 00	.....	.....	.....	.....	255, 502. 25	28
24. 00	.....	.....	.....	.....	297. 80	29
5, 585. 97	5, 091. 58	5, 235. 56	4, 896. 70	4, 685. 39	36, 381. 61	30
48, 032. 48	43, 156. 76	47, 846. 48	48, 916. 43	46, 768. 24	1, 964, 208. 22	31
916. 67	347. 48	270. 83	62. 50	437. 51	45, 836. 94	32
1, 233, 812. 93	1, 136, 786. 20	1, 159, 897. 78	1, 208, 529. 17	1, 245, 412. 65	27, 464, 598. 01	33
5, 697. 88	5, 117. 49	5, 320. 25	5, 575. 85	5, 563. 75	230, 013. 11	34
14, 813. 63	14, 465. 01	14, 200. 56	14, 933. 61	14, 701. 94	418, 628. 08	35
.....	.....	.....	.....	.....	45, 000. 88	36
42, 104, 249. 79	26, 062, 399. 98	26, 407, 088. 48	27, 907, 362. 53	30, 108, 067. 13	747, 981, 410. 21	
16, 426, 050. 11	17, 573, 722. 88	17, 747, 006. 11	19, 157, 612. 87	21, 387, 411. 79	249, 246, 119. 05	37
184, 885. 49	187, 988. 82	183, 561. 67	186, 928. 89	187, 352. 24	4, 932, 383. 88	38
156, 496. 23	182, 297. 89	161, 338. 56	169, 502. 56	177, 148. 13	2, 405, 871. 60	39
133, 183. 98	140, 944. 52	138, 875. 69	162, 686. 97	170, 275. 33	1, 361, 724. 34	40
16, 900, 615. 81	18, 084, 954. 11	18, 230, 782. 03	19, 676, 731. 29	21, 922, 187. 49	257, 946, 098. 87	
.....	.....	.....	.....	435, 924. 04	435, 924. 04	41
.....	.....	.....	.....	31, 700. 00	31, 700. 00	42
.....	.....	.....	.....	154, 924. 00	154, 924. 00	43
.....	.....	.....	.....	101, 400. 00	101, 400. 00	44
.....	.....	.....	.....	723, 948. 04	723, 948. 04	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
		1863.	1864.	1865.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.			
	Bank circulation.			
45	Bank circulation		$2,056,996.30	$1,993,661.84
46	circulation over 90 per cent. of capital			
47	Banks, on amount of notes of persons, etc., paid out			
	Total		2,056,996.30	1,993,661.84
	Penalties, etc.			
48	Unassessed penalties	$27,170.14	185,224.94	326,131.23
49	Penalties upon unstamped instruments			
50	United States' share of penalties recovered by suits			75,020.68
51	Penalties received on compromises			111,355.45
52	Interest			5,120.05
53	Costs			
54	Fines, penalties, etc., reported by United States officers other than collectors		8,375.54	2,735.29
	Total	27,170.14	193,600.48	520,362.70
	Total receipts from articles and occupations now taxable, including penalties.	9,930,254.93	43,461,854.43	36,381,748.15
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	16,524,989.24	36,222,716.67	73,318,450.37
56	Gross receipts	1,661,273.51	3,426,446.32	9,853,377.12
57	Sales	64,003.87	141,231.58	4,062,243.54
58	Special taxes not elsewhere enumerated	4,799,195.73	5,205,508.94	9,806,914.25
59	Income	2,741,858.25	20,294,731.74	32,050,017.44
60	Legacies	56,592.61	311,161.02	506,751.85
61	Successions			39,951.32
62	Articles in Schedule A	365,630.93	696,878.43	780,266.53
63	Bank capital and deposits		780,723.52	2,947,209.06
64	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14
65	Miscellaneous collections	719,218.57	709,550.73	30,220,207.40
	Total collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	5,176,530.50	30,329,149.53	18,731,422.45
II	Tobacco	3,097,620.47	8,592,098.98	11,401,373.10
III	Fermented liquors	1,628,933.82	2,290,009.14	3,734,928.06
IV	Oleomargarine			
V	Bank circulation		2,056,996.30	1,993,661.84
VI	Penalties, etc., collected	27,170.14	193,600.48	520,362.70
VII	Collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53

a Collections from specific sources of revenue now exempt from tax will be found in Table *E*, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					
1866.	1867.	1868.	1869.	1870.	
$990,225.61	$199,410.49	$23,661.78	$14,110.29	$13,615.43	45
52.50	8,865.58	3,240.21	850.58	1,793.51	46
.....	6,022.68	1,767.89	1,604.18	11.00	47
990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	
308,512.64	255,375.77	219,848.14	237,938.49	225,932.24	48
.....	.....	.....	.....	.....	49
271,048.03	352,924.14	843,645.43	504,438.31	360,549.09	50
341,557.91	260,053.99	187,017.82	123,631.20	213,202.74	51
11,500.24	11,176.71	6,370.20	7,441.46	12,323.66	52
.....	.....	.....	3,639.33	15,896.99	53
210,234.38	579,640.19	.....	.....	.....	54
1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	
57,152,863.68	61,039,070.31	44,627,146.61	75,495,471.81	94,119,253.59	
127,230,608.66	91,531,331.31	61,649,902.56	3,345,362.95	3,017,027.70	55
11,262,429.82	7,444,719.00	6,280,069.34	6,300,998.82	6,894,799.99	56
4,002,282.91	3,999,360.31	4,595,909.04	8,206,839.03	8,837,394.97	57
14,144,418.05	13,627,903.25	11,889,549.09	9,940,917.02	11,020,787.78	58
72,982,159.03	66,014,429.34	41,455,598.36	34,791,855.84	37,775,873.62	59
924,823.97	1,228,744.96	1,518,387.64	1,244,837.01	1,672,582.93	60
246,154.88	636,570.19	1,305,023.60	1,189,756.22	1,419,242.57	61
1,693,122.73	2,116,674.37	1,134,339.98	893,653.46	907,442.09	62
2,473,709.94	1,832,263.71	1,838,075.67	2,179,489.12	3,004,663.67	63
15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	64
3,750,037.32	354,689.90	34,310.37	29,453.00	22,756.00	65
253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	
33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	I
16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	II
5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	III
.....	.....	.....	.....	.....	IV
990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	V
1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	VI
253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	VII
310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	
310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
		1871.	1872.	1873.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.			
	Bank circulation.			
45	Bank circulation	$16,800.83	$8,371.50	$6,304.21
46	circulation over 90 per cent. of capital	5,981.09	328.22	17,975.45
47	Banks, on amount of notes of persons, etc., paid out	.....	165.10	498.96
	Total	22,781.92	8,864.82	24,778.62
	Penalties, etc.			
48	Unassessed penalties	187,897.27	101,640.03	121,537.00
49	Penalties upon unstamped instruments	.....	1,611.73	2,015.15
50	United States' share of penalties recovered by suits	249,759.90	180,603.07	142,802.31
51	Penalties received on compromises	173,661.19	134,555.68	104,506.36
52	Interest	14,616.76	11,066.72	74,764.78
53	Costs	11,045.23	12,727.89	16,027.46
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....
	Total	636,980.35	442,205.12	461,653.06
	Total receipts from articles and occupations now taxable, including penalties	87,910,019.37	91,921,255.28	96,297,044.39
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	3,631,516.10	4,616,144.75	1,267,470.38
56	Gross receipts	2,800,563.44	.....	.....
57	Sales	3,649,642.08	.....	.....
58	Special taxes not elsewhere enumerated	5,002,452.85	.....	.....
59	Income	19,162,650.75	14,436,861.78	5,062,311.62
60	Legacies	1,430,087.34	.....	.....
61	Successions	1,074,979.79	.....	.....
62	Articles in Schedule A	376,860.45	.....	.....
63	Bank capital and deposits	3,621,459.61	4,619,364.32	3,746,252.84
64	Adhesive stamps	15,342,739.46	16,177,320.60	7,702,376.85
65	Miscellaneous collections	8,205.00	.....	.....
	Total collections under repealed laws	56,101,156.87	39,849,691.45	17,778,411.69
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	46,281,848.10	49,475,516.36	52,099,371.78
II	Tobacco	33,578,907.18	33,736,170.52	34,386,303.09
III	Fermented liquors	7,389,501.82	8,258,498.46	9,324,937.84
IV	Oleomargarine	.....	.....	.....
V	Bank circulation	22,781.92	8,864.82	24,778.62
VI	Penalties, etc., collected	636,980.35	442,205.12	461,653.06
VII	Collections under repealed laws	56,101,156.87	39,849,691.45	17,778,411.69
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	144,011,176.24	131,770,946.73	114,075,456.08
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	143,198,322.10	130,890,096.90	113,504,012.80

a See note *a* on page 116.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1874.	1875.	1876.	1877.	1878.	1879.	
$9,302.18	$10,849.18	$10,149.57	$2,188.62	$1,003.72	$333.89	45
129.31	269.17	115.95	.09	.....	.70	46
7,306.77	11,627.92	7,682.15	3,241.45	115.00	13,568.70	47
16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	
113,145.05	49,385.25	50,848.37	31,803.92	24,062.22	27,004.49	48
3,214.91	459.00	3,394.05	223.00	543.52	319.20	49
114,630.87	108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	50
81,480.32	92,221.92	202,952.20	161,412.17	78,750.12	82,034.75	51
32,104.17	6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	52
19,641.02	24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	53
.....	.....	.....	.....	.....	.....	54
364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	
92,372,599.79	98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	
*b*625,408.05	*b*863,851.46	*b*509,042.82	*b*238,162.76	*b*429,658.71	*b*299,094.00	55
.....	.....	.....	.....	.....	.....	56
.....	.....	.....	.....	.....	.....	57
.....	.....	.....	.....	.....	.....	58
139,472.09	232.64	588.27	97.79	.....	.....	59
.....	.....	.....	.....	.....	.....	60
.....	.....	.....	.....	.....	.....	61
.....	.....	.....	.....	.....	.....	62
3,370,422.41	4,074,501.85	3,988,750.36	3,824,299.17	3,490,913.13	3,184,980.30	63
6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	64
.....	216,027.34	.....	.....	.....	.....	65
10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	
49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	I
33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	II
9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	III
.....	.....	.....	.....	.....	.....	IV
16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	V
364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	VI
10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	VII
102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	
102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

	ARTICLES AND OCCUPATIONS.	FISCAL YEARS ENDED JUNE 30—		
		1880.	1881.	1882.
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.			
	Bank circulation.			
45	Bank circulation	$236.05	$1,885.66	$203.43
46	circulation over 90 per cent. of capital	.....	.....	.....
47	Banks, on amount of notes of persons, etc., paid out	28,537.32	2,409.42	4,082.34
	Total	28,773.37	4,295.08	4,285.77
	Penalties, etc.			
48	Unassessed penalties	32,479.77	28,019.75	18,910.34
49	Penalties upon unstamped instruments	335.23	463.49	365.00
50	United States' share of penalties recovered by suits	78,034.10	44,402.85	57,260.02
51	Penalties received on compromises	224,096.73	112,736.08	81,866.79
52	Interest	5,008.02	5,684.05	3,115.64
53	Costs	43,801.23	39,771.99	38,312.25
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....
	Total	383,755.08	231,078.21	199,830.04
	Total receipts from articles and occupations now taxable, including penalties	113,297,980.16	123,944,580.69	133,623,433.32
	COLLECTIONS UNDER REPEALED LAWS. *a*			
55	Manufactures and products	*b*228,027.73	*b*149,140.98	*b*81,559.00
56	Gross receipts	.....	.....	.....
57	Sales	.....	.....	.....
58	Special taxes not elsewhere enumerated	.....	.....	.....
59	Income	.....	3,021.92	.....
60	Legacies	.....	.....	.....
61	Successions	.....	.....	.....
62	Articles in Schedule A	.....	.....	.....
63	Bank capital and deposits	3,322,211.91	3,757,912.99	5,249,172.70
64	Adhesive stamps	7,668,394.22	7,924,707.95	8,139,217.96
65	Miscellaneous collections	.....	.....	.....
	Total collections under repealed laws	11,218,633.86	11,834,783.84	13,469,949.66
	RECAPITULATION.			
	Total receipts from—			
I	Spirits	61,185,508.79	67,153,974.88	69,873,408.18
II	Tobacco	38,870,140.08	42,854,991.31	47,391,988.91
III	Fermented liquors	12,829,802.84	13,700,241.21	16,153,920.42
IV	Oleomargarine	.....	.....	.....
V	Bank circulation	28,773.37	4,295.08	4,285.77
VI	Penalties, etc., collected	383,755.08	231,078.21	199,830.04
VII	Collections under repealed laws	11,218,633.86	11,834,783.84	13,469,949.66
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	124,516,614.02	135,779,364.53	147,093,382.98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	123,981,916.10	135,229,912.30	146,523,273.72

a See note *a* on page 116.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					Total.	
1883.	1884.	1885.	1886.	1887.		
$74.13	$7.23	.....	.....	.....	$5,359,391.94	45
.....	.....	.....	.....	.....	39,602.36	46
708.22	434.61	$25,000.00	.....	$4,288.37	119,072.08	47
782.35	441.84	25,000.00	.....	4,288.37	5,518,066.38	
19,454.97	20,727.77	30,038.39	$24,207.04	30,792.62	2,698,087.84	48
285.48	190.00	81.00	246.02	110.56	13,857.34	49
70,358.97	35,591.39	102,187.45	51,483.85	19,965.02	4,300,578.08	50
176,095.46	203,075.96	56,735.30	90,676.94	137,027.96	3,430,705.04	51
2,622.29	1,310.66	5,475.31	1,903.02	2,709.18	285,992.46	52
36,986.40	28,248.34	28,163.74	25,905.58	29,599.49	462,697.47	53
.....	.....	.....	.....	.....	800,985.40	54
305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	11,992,903.63	
133,680,226.72	121,342,325.31	112,396,760.33	116,870,782.27	118,808,017.58	2,282,733,170.27	
*b*71,852.43	*b*24,345.01	*b*22,730.25	*b*24,199.94	*b*21,506.41	425,944,100.24	55
.....	.....	.....	.....	.....	55,924,677.36	56
.....	.....	.....	.....	.....	37,558,907.33	57
.....	.....	.....	.....	.....	85,437,646.96	58
.....	55,627.64	.....	.....	.....	346,967,388.12	59
.....	.....	.....	.....	.....	8,893,969.33	60
.....	.....	.....	.....	.....	5,911,678.57	61
.....	.....	.....	.....	.....	8,964,868.97	62
3,748,212.25	1,949.73	.....	.....	.....	65,056,538.26	63
7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08	209,717,217.26	64
.....	.....	.....	.....	.....	36,064,455.63	65
11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	1,286,441,448.03	
74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	1,258,570,743.13	I
42,104,249.79	26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	747,981,410.21	II
16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	257,946,098.87	III
.....	.....	.....	.....	723,948.04	723,948.04	IV
782.35	441.84	25,000.00	.....	4,288.37	5,518,066.38	V
305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	11,992,903.63	VI
11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	1,286,441,448.03	VII
145,158,922.15	121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	3,569,174,618.29	
144,553,344.86	121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	3,557,127,756.45	

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND SAME, BY FISCAL YEARS, FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.				
Spirits.				
Spirits distilled from—				
Whatever materials	24.270448	1.829598	.....	.....
Materials other than grapes	.....	5.058251	.....	.....
Apples, peaches, or grapes	.....	.005687	.091184	.326468
Materials other than apples, peaches, or grapes	.....	.688401	9.391420	10.640875
Wine in imitation of champagne, etc	.....	.004015	.004664	.001038
Distilleries, per diem tax on	.....	.....	.....	.....
Distillers (special tax)	.041847	.028370	.032658	.087160
Rectifiers and compounders of liquors (special tax)	.050218	.023105	.019717	.030261
Retail liquor dealers (special tax)	1.376692	1.044793	.902915	1.115628
Wholesale liquor dealers (special tax)	.150893	.189785	.257804	.412473
Manufacturers of stills (special tax)	.....	.....	.....	.....
Stills or worms manufactured (special tax)	.....	.....	.....	.....
Stamps:				
For distilled spirits intended for export	.....	.....	.....	.....
Distillery warehouse	.....	.....	.....	.....
For rectified spirits	.....	.....	.....	.....
Wholesale liquor dealers	.....	.....	.....	.....
For stock on hand	.....	.....	.....	.....
Gaugers' fees in excess of $250 per month	.....	.....	.....	.....
Stamps:				
Special bonded warehouse	.....	.....	.....	.....
Special bonded warehouse (rewarehousing)	.....	.....	.....	.....
For imported spirits	.....	.....	.....	.....
Interest on tax upon spirits	.....	.....	.....	.....
Total	25.890098	8.872005	10.700362	12.613903
Tobacco.				
Cigars and cheroots	1.071679	1.455256	1.117519	*a*1.377098
Cigarettes	.....	.007079	.000578	.....
Manufacturers of cigars (special tax)	.....	.....	.....	.....
Snuff	.205670	.134208	.224560	.300227
Tobacco of all descriptions	6.049459	3.797205	3.969007	5.733096
Stamps:				
For tobacco or snuff intended for export	.....	.....	.....	.....
Cigars intended for export	.....	.....	.....	.....
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)	.....	.....	.....	.....
In leaf-tobacco (special tax)	.....	.....	.....	.....
Retail, in leaf-tobacco (special tax)	.....	.....	.....	.....
In manufactured tobacco (special tax)	.007730	.006431	.005363	.022308
Manufacturers of tobacco (special tax)	.....	.....	.....	.....
Peddlers of tobacco (special tax)	.....	.....	.....	.....
Collections relating to tobacco not otherwise herein provided for	.....	.....	.....	.....
Total	7.334538	5.400179	5.317027	7.432729
Fermented liquors.				
Fermented liquors	1.898251	1.732197	1.645232	2.188378
Brewers (special tax)	.056587	.036825	.033904	.089559
Retail dealers in malt liquors (special tax)	.....	.....	.....	.....
Wholesale dealers in malt liquors (special tax)	.....	.....	.....	.....
Total	1.954838	1.769022	1.679136	2.277937
Oleomargarine.				
Oleomargarine	.....	.....	.....	.....
Manufacturers of oleomargarine (special tax)	.....	.....	.....	.....
Retail dealers in oleomargarine (special tax)	.....	.....	.....	.....
Wholesale dealers in oleomargarine (special tax)	.....	.....	.....	.....
Total	.....	.....	.....	.....
Bank circulation.				
Bank circulation	1.755929	.944284	.318496	.074989
circulation over 90 per cent. of capital	.....	.....	.000017	.003334
Banks, on amount of notes of persons, etc., paid out	.....	.....	.....	.002265
Total	1.755929	.944284	.318513	.080588

a Cigarettes were taxed in 1867 and 1868 at the same

GENERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE JULY 1, 1863, TO JUNE 30, 1887.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.455924	.318741	.330343	.858271	.413482	1.766064	.522853	1.145140
7.019068	20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261005
.002155	.000353	.000006	.....	.000015	.003096	.000147	.000016
.....	.824742	1.148539	1.320455	1.526123	.414182	} .077695	.013865
.102551	2.518558	3.505786	3.946275	4.925051	1.454562		
.045909	.409358	.569135	.666476	.725277	.402737	.280410	.225782
1.696258	1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583
.436256	1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820
.....	.001698	.001289	.001338	.001056	.001221	.000921	.001663
.....	.004849	.002840	.002250	.003233	.002875	.002436	.002614
.....	.....	.....	.....	.....	.006208	.012466	.000708
.....	.120114	.164930	.173389	.220279	.130106	.113897	.092707
.....	.089406	.202593	.260204	.278835	.163138	.152692	.134139
.....	.093231	.076351	.093052	.105944	.064665	.059747	.055729
.....	.040828	.....	.....	.....	.....	.....	.....
.....	.028011	.013223	.009508	.003126	.000457	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
a1.543920	3.097788	3.075729	4.561846	5.718313	7.801620	9.050533	9.173069
.....	.002045	.011567	.019863	.023588	.035642	.042570	.059201
.....	.050627	.067269	.098737	.122764	.134318	.145197	.136355
.389845	.328409	.201789	.296517	.377240	.948538	1.011689	.965246
7.818320	10.525837	12.916882	17.452480	18.269340	19.562321	20.361986	21.831555
.....	.011367	.025966	.045932	.040659	.004904	.006562	.006315
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.072230	.108081	.153920	.197682	.096879	.103566	.077418
.....	.....	.....	.....	.....	.007016	.009438	.006011
.044986	.532244	.502005	.673571	.836571	1.458291	1.599632	1.414171
.....	.020045	.015462	.014010	.015974	.010103	.011280	.008888
.....	.....	.....	.....	.....	.044440	.043520	.036752
.....	.....	.....	.....	.....	.039100	.000366	.000019
9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
2.973976	3.665599	3.283123	4.971656	6.078707	7.811342	8.652006	7.909659
.141335	.145888	.128272	.159544	.188607	.267060	.238894	.204824
.....	.....	.....	.....	.....	.075368	.143500	.128113
.....	.....	.....	.....	.....	.020590	.030535	.029141
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.012377	.008817	.007350	.011666	.006353	.005526	.009062	.009814
.001695	.000531	.000968	.004153	.000249	.015758	.000126	.000244
.000924	.001002	.000006	.....	.000125	.000437	.007119	.010519
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577

rates as cigars, and were returned with them.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.				
Spirits.				
Spirits distilled from—				
Whatever materials	.....	.....	.....	.....
Materials other than grapes	.....	.....	.....	.....
Apples, peaches, or grapes	.505102	1.154043	.893479	.806805
Materials other than apples, peaches, or grapes	43.329569	43.109338	40.175349	41.073555
Wine in imitation of champagne, etc	.....	.....	.....	.....
Distilleries, per diem tax on Distillers (special tax)	.....	.....	.....	.....
Rectifiers and compounders of liquors (special tax)	.215155	.184286	.189085	.140560
Retail liquor dealers (special tax)	3.405019	3.227416	3.488796	3.426167
Wholesale liquor dealers (special tax)	.429924	.377939	.391285	.359130
Manufacturers of stills (special tax)	.001009	.001073	.000962	.001155
Stills or worms manufactured (special tax)	.002132	.001857	.001782	.001940
Stamps:				
For distilled spirits intended for export	.001540	.003864	.006202	.015109
Distillery warehouse	.082236	.089301	.091356	.110934
For rectified spirits	.112340	.110007	.108435	.107536
Wholesale liquor dealers	.046107	.036469	.036924	.038453
For stock on hand	.....	.....	.....	.....
Gaugers' fees in excess of $250 per month	.....	.....	.....	.....
Stamps:				
Special bonded warehouse	.....	.....	.000265	.000198
Special bonded warehouse (rewarehousing)	.....	.....	.....	.....
For imported spirits	.....	.....	.....	.....
Interest on tax upon spirits	.....	.....	.000282	.065748
Total	48.130133	48.295593	45.384202	46.147290
Tobacco.				
Cigars and cheroots	9.356926	9.075543	10.288370	10.635210
Cigarettes	.115565	.220025	.260205	.366038
Manufacturers of cigars (special tax)	.130569	.129939	.141980	.132504
Snuff	.905403	.920790	.957458	.791913
Tobacco of all descriptions	21.916540	22.734594	22.790888	21.685575
Stamps:				
For tobacco or snuff intended for export	.005710	.006731	.006303	.006903
For cigars intended for export	.....	.....	.....	.....
Dealers:				
In leaf-tobacco not over 25,000 pounds (special tax)	.....	.....	.....	.....
In leaf-tobacco (special tax)	.093529	.079910	.086151	.076413
Retail, in leaf-tobacco (special tax)	.002825	.001961	.004439	.002830
In manufactured tobacco (special tax)	1.378675	1.340580	1.511838	1.497317
Manufacturers of tobacco (special tax)	.008674	.007353	.009682	.009207
Peddlers of tobacco (special tax)	.029911	.027289	.029613	.027430
Collections relating to tobacco not otherwise herein provided for	.....	.....	.....	.....
Total	33.944327	34.544715	36.086927	35.231340
Fermented liquors.				
Fermented liquors	7.812951	7.625776	8.527052	9.015529
Brewers (special tax)	.189832	.182092	.191546	.178004
Retail dealers in malt liquors (special tax)	.131539	.124208	.172456	.168336
Wholesale dealers in malt liquors (special tax)	.029696	.035296	.053370	.056551
Total	8.164038	7.967372	8.944424	9.418420
Oleomargarine.				
Oleomargarine	.....	.....	.....	.....
Manufacturers of oleomargarine (special tax)	.....	.....	.....	.....
Retail dealers in oleomargarine (special tax)	.....	.....	.....	.....
Wholesale dealers in oleomargarine (special tax)	.....	.....	.....	.....
Total	.....	.....	.....	.....
Bank circulation.				
Bank circulation	.008657	.001839	.000903	.000293
circulation over 90 per cent. of capital	.000099	.....	.....	.000001
Banks, on amount of notes of persons, etc., paid out	.006553	.002724	.000103	.011911
Total	.015309	.004563	.001006	.012205

SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.726973	1.127620	.744537	.777045	.841520	1.175844	1.197913	.917539
44.181990	44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112189
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.138138	.125311	.125419	.130753	.151202	.149376	.152819	.148607
3.350785	3.183325	3.028930	3.185879	3.780313	4.128925	4.033036	3.860125
.326484	.308452	.298463	.314080	.369090	.369596	.357909	.350315
.001436	.001854	.000959	.000800	.001021	.001062	.000941	.000724
.003502	.005067	.003252	.002770	.002401	.002371	.002566	.002407
.015856	.013604	.006526	.005121	.013288	.035500	.008684	.002588
.120068	.000498	.....	.....	.....	.....	.....	.....
.106969	.000003	.....	.....	.....	.....	.....	.....
.038018	.000007	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.000293	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.000229	.....	.....	.....	.....	.....	.....	.....
.127689	.000023	.....	.....	.....	.....	.....	.....
49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494
11.409577	11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425
.574437	.731320	.661192	.640660	.373669	.471029	.560782	.666693
.115415	.104783	.097802	.066754	.080556	.093523	.092979	.095374
.509658	.507576	.529358	.507046	.368573	.452712	.421960	.441732
17.001871	16.816464	17.018945	15.249771	11.091469	12.411734	12.689248	13.459595
.005275	.004984	.004364	.000586	.....	.....	.....	.....
.000043	.000063	.000092	.000017	.....	.....	.....	.....
.....	.003349	.051878	.003848	.004187	.004657	.004189	.003943
.070938	.056707	.004310	.033090	.035489	.042560	.041844	.039355
.001671	.001212	.001317	.000631	.000286	.000241	.000053	.000368
1.497328	1.455355	1.423950	.849974	.934800	1.031744	1.033789	1.047998
.007567	.006753	.005957	.003925	.004208	.004732	.004770	.004682
.023050	.019338	.015551	.010205	.011895	.012632	.012774	.012371
.....	.....	.....	.....	.....	.....	.....	.....
31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536
9.915205	9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221
.161742	.143843	.133129	.127367	.154587	.163280	.159901	.157655
.143792	.119856	.106744	.107810	.149907	.143513	.144994	.149068
.082949	.076957	.081856	.091751	.115901	.123531	.139164	.143284
10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228
.....	.....	.....	.....	.....	.....	.....	.366825
.....	.....	.....	.....	.....	.....	.....	.026675
.....	.....	.....	.....	.....	.....	.....	.130366
.....	.....	.....	.....	.....	.....	.....	.085327
.....	.....	.....	.....	.....	.....	.....	.609193
.000190	.001389	.000138	.000051	.000006	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.022918	.001775	.002775	.000488	.000357	.022238	.....	.003609
.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.				
Penalties, etc.				
Unassessed penalties	.158115	.154470	.099230	.096034
Penalties upon unstamped instruments	.....	.....	.....	.....
United States' share of penalties recovered by suits	.....	.035533	.087180	.132718
Penalties received on compromises	.....	052742	.109859	.097794
Interest	.....	.002425	.003698	.004203
Costs	.....	.....	.....	.....
Fines, penalties, etc., reported by United States officers other than collectors	.007150	.001296	.067620	.217975
Total	.165265	.246466	.367587	.548724
Total percentages of receipts from articles and occupations now taxable, including penalties	37.100668	17.231956	18.382625	22.953881
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	30.921068	34.726762	40.922403	34.420566
Gross receipts	2.924943	4.666982	3.622444	2.799604
Sales	.120560	1.924053	1.287294	1.503968
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804
Income	17.324343	15.180263	23.473953	24.824877
Legacies	.265619	.240019	.297460	.462073
Successions	.....	.018923	.079173	.239383
Articles in Schedule A	.594881	.369568	.544574	.795980
Bank capital and deposits	.666455	1.395925	.795643	.689027
Adhesive stamps	5.032146	5.286988	4.838866	6.052456
Miscellaneous collections	.605699	14.313586	1.206161	.133381
Total percentages of collections under repealed laws	62.899332	82.768044	81.617375	77.046119
RECAPITULATION.				
Percentages of—				
Receipts from spirits	25.890098	8.872005	10.700362	12.613903
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729
Receipts from fermented liquors	1.954838	1.769022	1.679136	2.277937
Receipts from oleomargarine	.....	.....	.....	.....
Receipts from bank circulation	1.755929	.944284	.318513	.080588
Penalties, etc., collected	.165265	.246466	.367587	.548724
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119
Total	100.000000	100.000000	100.000000	100.000000

SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.
.114996	.148675	.121970	.130474	.077134	.106541	.110230	.044674
.....	.....	.....	.....	.001223	.001766	.003132	.000415
.441282	.315196	.194643	.173431	.137058	.125182	.111915	.097826
.097822	.077251	.115098	.120589	.102113	.091612	.079143	.083424
.003332	.004650	.006653	.010150	.008399	.065540	.031277	.005765
.....	.002274	.008582	.007669	.009659	.014050	.019135	.022188
.....	.....	.....	.....	.....	.....	.....	.....
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
23.342931	47.173069	50.810489	61.043886	69.758363	84.415218	89.992525	89.405377
32.246952	2.090338	1.628750	2.521690	3.503158	1.111080	*a*.609294	*a*.781446
3.284889	3.937156	3.722173	1.944685	.....	.....	.....	.....
2.403962	5.128013	4.770888	2.534277	.....	.....	.....	.....
6.219015	6.211546	5.949597	3.473656	.....	.....	.....	.....
21.684002	21.739564	20.393390	13.306364	10.956028	4.437687	.135878	.000210
.794217	.777832	.902948	.993039	.....	.....	.....	.....
.682613	.743415	.766181	.746456	.....	.....	.....	.....
.593334	.558396	.489885	.261688	.....	.....	.....	.....
.961435	1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826
7.768704	10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721
.017946	.018404	.012285	.005698	.....	.....	.....	.195420
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771
9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000
3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737
.....	.....	.....	.....	.....	.....	.....	.....
.014996	.010350	.008324	.015819	.006727	.021721	.016307	.020577
.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292
76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 121.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM

ARTICLES AND OCCUPATIONS.	Per cent., 1876.	Per cent., 1877.	Per cent., 1878.	Per cent., 1879.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—Continued.				
Penalties, etc.				
Unassessed penalties	.043372	.026727	.021659	.023705
Penalties upon unstamped instruments	.002895	.000187	.000489	.000280
United States' share of penalties recovered by suits	.100642	.151953	.187130	.115019
Penalties received on compromises	.173113	.135646	.070884	.072012
Interest	.005471	.026577	.016068	.008266
Costs	.023616	.011865	.015214	.026067
Fines, penalties, etc., reported by United States officers other than collectors				
Total	.349109	.352955	.311444	.245349
Total percentages of receipts from articles and occupations now taxable, including penalties	90.602916	91.165198	90.728003	91.054604
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.				
Manufactures and products	*a*.434199	*a*.200145	*a*.386739	*a*.262551
Gross receipts				
Sales				
Special taxes not elsewhere enumerated				
Income	.000502	.000082		
Legacies				
Successions				
Articles in Schedule A				
Bank capital and deposits	3.402294	3.213827	3.142201	2.795842
Adhesive stamps	5.560089	5.420748	5.743057	5.887003
Miscellaneous collections				
Total percentages of collections under repealed laws	9.397084	8.834802	9.271997	8.945396
RECAPITULATION.				
Percentages of—				
Receipts from spirits	48.130133	48.295593	45.384202	46.147290
Receipts from tobacco	33.944327	34.544715	36.086927	35.231340
Receipts from fermented liquors	8.164038	7.967372	8.944424	9.418420
Receipts from oleomargarine				
Receipts from bank circulation	.015369	.004563	.001006	.012205
Penalties, etc., collected	.349109	.352955	.311444	.245349
Collections under repealed laws	9.397084	8.834802	9.271997	8.945396
Total	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 121.

SPECIFIC AND GENERAL SOURCES, ETC.—Continued.

Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.
.026085	.020636	.012856	.013403	.017045	.026720	.020707	.025911
.000269	.000341	.000248	.000197	.000156	.000072	.000210	.000093
.062670	.032702	.038928	.048470	.029268	.090897	.044040	.016800
.179973	.083029	.055657	.121312	.166993	.050467	.077566	.115307
.004022	.004186	.002118	.001803	.001078	.004870	.001628	.002280
.035177	.029292	.026046	.025480	.023229	.025052	.022160	.024908
.....	.....	.....	.....	.....	.....	.....	.....
.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299
90.990252	91.283813	90.842586	92.092325	99.782030	99.978331	99.972552	99.975359
a.183130	a.109841	a.055447	a.049499	a.020019	a.018143	a.020701	a.018097
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.002225	.....	.....	.045743	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....
2.668087	2.767661	3.568599	2.582144	.001604	.002076	.....	.....
6.158531	5.836460	5.533368	5.276032	.150604	.001450	.006747	.006544
.....	.....	.....	.....	.....	.....	.....	.....
9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641
49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494
31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536
10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228
.....	.....	.....	.....	.....	.....	.....	.609193
.023108	.003164	.002913	.000539	.000363	.022238	.....	.003609
.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299
9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on page 121.

RETURNS OF MANUFACTURED TOBACCO UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM EACH KIND OF MANUFACTURED TOBACCO, INCLUDING SNUFF, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1887.

Description of tobacco.	Rates of tax per pound.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities (in pounds).
Smoking, made exclusively of stems	2 cents.	July 1, 1862	Mar. 3, 1863	6 months..	$58,430.09	2,921,505
Smoking, made exclusively of stems	5 cents.	Mar. 3, 1863	June 30, 1864	16 months..	85,158.90	1,703,177
Smoking, prepared with all the stems in	5 cents.	July 1, 1862	June 30, 1864	22 months..	1,695,128.41	33,902,568
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound	10 cents.	July 1, 1862	Mar. 3, 1863	6 months..	81,005.44	810,054
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound	15 cents	July 1, 1862	Mar. 3, 1863	6 months..	1,297,900.83	8,652,673
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco	15 cents.	Mar. 3, 1863	June 30, 1864	16 months..	8,251,536.81	55,010,245
Snuff	20 cents	July 1, 1862	June 30, 1864	22 months..	375,739.68	1,878,698
Smoking, made exclusively of stems	15 cents	June 30, 1864	July 13, 1866	25 months..	1,403,171.69	9,354,477
Smoking, prepared with all the stems in, and fine-cut shorts	25 cents	June 30, 1864	Mar. 3, 1865	9 months..	1,519,332.16	6,077,328
Cavendish, plug, twist, etc., and fine-cut chewing	35 cents	June 30, 1864	Mar. 3, 1865	9 months..	4,407,940.92	12,594,116
Snuff	35 cents	June 30, 1864	Mar. 3, 1865	9 months..	122,008.44	348,595
Twisted by hand	30 cents.	Mar. 3, 1865	July 13, 1866	16 months..	14,055.22	46,850
Smoking, of all kinds not otherwise provided for	35 cents.	Mar. 3, 1865	July 13, 1866	16 months..	964,637.18	2,756,106
Cavendish, plug, twist, etc., and fine-cut chewing	40 cents.	Mar. 3, 1865	July 13, 1866	16 months..	10,244,302.08	25,610,755
Snuff	40 cents.	Mar. 3, 1865	July 20, 1868	40 months..	2,302,850.95	5,757,126
Smoking, not sweetened, stemmed, or butted	15 cents.	July 13, 1866	July 20, 1868	24 months..	3,509,109.31	23,394,062
Twisted by hand, etc., and fine-cut shorts	30 cents	July 13, 1866	July 20, 1868	24 months..	520,451.69	1,734,839
Smoking, sweetened, stemmed, or butted	40 cents.	July 13, 1866	July 20, 1868	24 months..	1,432,690.26	3,581,726
Chewing	40 cents	July 13, 1866	July 20, 1868	24 months..	24,730,334.08	61,825,835
Chewing, etc., smoking, etc., part of the stems removed	32 cents	July 20, 1868	June 6, 1872	47 months..	71,496,377.90	223,426,181
Smoking, exclusively of stems, etc	16 cents	July 20, 1868	June 6, 1872	47 months..	18,581,687.27	116,135,545
Snuff	32 cents	July 20, 1868	Mar. 1, 1879	129 months..	8,940,719.33	27,939,746
All kinds, except snuff, cigars, cheroots, and cigarettes	20 cents.	June 6, 1872	Mar. 3, 1875	32 months..	61,776,790.09	308,883,949
All kinds, except snuff, cigars, cheroots, and cigarettes	24 cents.	Mar. 3, 1875	Mar. 1, 1879	50 months..	101,509,974.77	422,958,229
All kinds, except cigars, cheroots, and cigarettes	16 cents.	Mar. 1, 1879	Mar. 3, 1883	48 months..	96,557,414.98	603,483,843
All kinds, except cigars, cheroots, and cigarettes	8 cents	Mar. 3, 1883	.....	50 months..	64,629,908.27	807,873,853
Total	.....	.....	.....	.....	486,508,656.75	2,768,662,081

Remarks.

The act of July 1, 1862, went into operation September 1, 1862.

So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following:

Dates of acts.	*Dates when they took effect.*
Mar. 3, 1865.	Apr. 1, 1865.
July 13, 1866.	Aug. 1, 1866.
June 6, 1872.	July 1, 1872.
Mar. 1, 1879.	May 1, 1879.
Mar. 3, 1883.	May 1, 1883.

RETURNS OF MANUFACTURED TOBACCO BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM SNUFF, CHEWING AND SMOKING TOBACCO, AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER POUND ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	Cents.		*Pounds.*		*Pounds.*	
1863	2	$58,430.09	2,921,505	$2,613,438.61	23,852,387	$0.10 $^{96}/_{100}$
	5	276,368.85	5,527,377			
	10	81,005.44	810,054			
	15	2,163,168.05	14,421,120			
	20	34,466.18	172,331			
1864	5	1,209,589.63	24,191,792	7,327,618.98	64,577,097	.11 $^{35}/_{100}$
	15	5,877,095.11	39,180,634			
	20	240,934.24	1,204,671			
1865	5	294,328.83	5,886,576	8,300,372.55	37,641,822	.22 $^{5}/_{100}$
	15	2,018,805.41	13,458,702			
	20	100,339.26	501,697			
	25	1,088,146.66	4,352,586			
	30	7,802.77	26,009			
	35	4,028,865.16	11,511,042			
	40	762,084.46	1,905,210			
1866	15	893,540.76	5,956,938	13,038,095.73	37,493,785	.34 $^{77}/_{100}$
	25	431,185.50	1,724,742			
	30	6,252.45	20,841			
	35	1,465,721.38	4,187,775			
	40	10,241,395.64	25,603,489			
1867	15	1,758,906.94	11,726,046	16,043,842.50	47,631,494	.33 $^{68}/_{100}$
	30	231,730.38	772,435			
	40	14,053,205.18	35,133,013			
1868	15	1,750,202.37	11,668,016	15,692,415.77	46,764,150	.33 $^{56}/_{100}$
	30	288,721.31	962,404			
	40	13,653,492.09	34,133,730			
1869	16	3,206,544.83	20,040,905	17,371,063.64	64,305,026	.27 $^{1}/_{100}$
	32	14,164,518.81	44,264,121			
1870	16	4,591,702.81	28,698,143	24,300,483.42	90,288,082	.26 $^{91}/_{100}$
	32	19,708,780.61	61,589,939			
1871	16	4,882,821.83	30,517,636	25,560,539.67	95,135,504	.26 $^{87}/_{100}$
	32	20,677,717.84	64,617,868			
1872	16	5,896,206.33	36,851,290	24,570,775.59	95,209,319	.25 $^{81}/_{100}$
	32	18,674,569.26	58,358,029			
1873	16	4,411.47	27,572	23,397,858.22	114,789,208	.20 $^{38}/_{100}$
	20	22,217,127.93	111,085,640			
	32	1,176,318.82	3,675,996			
1874	20	20,900,509.67	104,502,548	21,938,955.59	107,747,691	.20 $^{36}/_{100}$
	32	1,038,445.92	3,245,143			
1875	20	18,653,043.29	93,265,216	25,200,759.51	119,435,874	.21 $^{10}/_{100}$
	24	5,480,683.19	22,836,180			
	32	1,067,033.03	3,334,478			
1876	20	4,656.47	23,282	26,755,780.20	110,380,602	.24 $^{24}/_{100}$
	24	25,689,656.09	107,040,234			
	32	1,061,467.64	3,317,086			
1877	20	1,104.01	5,520	28,148,767.90	116,146,103	.24 $^{24}/_{100}$
	24	27,051,968.37	112,716,535			
	32	1,095,695.52	3,424,048			
1878	20	93.00	465	26,383,872.30	108,824,843	.24 $^{24}/_{100}$
	24	25,320,065.08	105,500,271			
	32	1,063,714.22	3,324,107			
1879	16	6,933,652.30	43,335,327	25,606,010.25	120,398,458	.21 $^{27}/_{100}$
	20	11.40	57			
	24	17,963,510.99	74,847,963			
	32	708,835.56	2,215,111			
1880	16	21,802,775.62	136,267,347	21,804,763.74	136,275,834	.16
	20	244.32	1,221			
	24	1,743.80	7,266			
1881	16	23,521,493.16	147,009,332	23,522,470.63	147,013,405	.16
	24	977.47	4,073			
1882	16	25,811,023.06	161,318,894	25,812,392.84	161,324,601	.16
	24	1,369.78	5,707			
1883	16	18,487,001,46	115,543,759	22,872,425.35	170,361,558	.13 $^{43}/_{100}$
	8	4,385,423.89	54,817,799			
1884	16	1,147.80	7,174	13,936,258.99	174,196,064	.08
	8	13,935,111.19	174,188,890			
1885	16	321.58	2,010	14,462,353.83	180,777,413	.08
	8	14,462,032.25	180,775,403			
1886	8	15,327,379.22	191,592,240	15,327,379.22	191,592,240	.08
1887	8	16,519,961.72	206,499,521	16,519,961.72	206,499,521	.08
Total		486,508,656.75	2,768,662,081	486,508,656.75	2,768,662,081	.17 $^{57}/_{100}$

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM CIGARS, CHEROOTS, AND CIGARETTES, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE NUMBER OF THE SAME RETURNED FOR TAXATION (EXCLUSIVE OF CIGARETTES ON WHICH AN AD VALOREM TAX WAS PAID, THE NUMBER OF WHICH CAN NOT BE ASCERTAINED), THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1887.

Description.	Rates of taxes.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate number.
		Imposing tax.	Repealing tax.			
Cigars valued at not over $5 per M	$1.50 per M	*July 1, 1862	June 30, 1864	22 months	$116,494.05	77,662,699
Valued at over $5 and not over $10 per M	$2 per M	July 1, 1862	June 30, 1864	22 months	357,424.05	178,712,025
Valued at over $10 and not over $20 per M	$2.50 per M	July 1, 1862	June 30, 1864	22 months	667,084.83	266,833,932
Valued at over $20 per M	$3.50 per M	July 1, 1862	June 30, 1864	22 months	591,011.15	168,860,328
Cigars of all descriptions	Average $2.37½ per M	July 1, 1862	June 30, 1864	22 months	380,722.47	160,304,197
Cheroots valued at not over $5 per M	$3 per M	June 30, 1864	‡Mar. 3, 1865	9 months	50,317.26	16,772,420
Cigars valued at not over $5 per M	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,038,461.09	346,153,696
Valued at over $5 and not over $15 per M	$8 per M	June 30, 1864	Mar. 3, 1865	9 months	1,108,743.78	138,592,972
Valued at over $15 and not over $30 per M	$15 per M	June 30, 1864	Mar. 3, 1865	9 months	386,978.42	25,798,561
Valued at over $30 and not over $45 per M	$25 per M	June 30, 1864	Mar. 3, 1865	9 months	73,442.52	2,937,700
Valued at over $45 per M	$40 per M	June 30, 1864	Mar. 3, 1865	9 months	9,462.12	236,553
Cigarettes valued at not over $6 per 100 packages of 25 each	$1 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	5,328.77	13,321,925
Valued at over $6 per 100 packages of 25 each	$3 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	6,297.68	5,248,066
Cigarettes made wholly of tobacco	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,790.07	596,690
Cigars and cheroots made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	§July 13, 1866	16 months	3,498,787.84	349,878,784
Cigarettes valued at not over $5 per 100 packages of 25 each	5 cents per package	Mar. 3, 1865	July 13, 1866	16 months	1,516.99	758,495
Valued at over $5 per 100 packages of 25 each	5 per cent	Mar. 3, 1865	July 13, 1866	16 months	1,056.37	Unknown.
Cigarettes made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	July 13, 1866	16 months	752.99	75,299
Cigars, cigarettes, and cheroots valued at $8 per M or less	$2 per M	July 13, 1866	Mar. 2, 1867	7 months	211,416.22	105,708,110
Valued at over $8 and not over $12 per M	$4 per M	July 13, 1866	Mar. 2, 1867	7 months	454,082.13	113,520,532
Valued at over $12 per M	$4 and 20 per cent. per M	July 13, 1866	Mar. 2, 1867	7 months	2,575,490.40	180,378,686
Cigars, cigarettes, and cheroots of all descriptions	$5 per M	Mar. 2, 1867	July 20, 1868	17 months	3,372,670.90	674,534,180
Cigars and cheroots of all descriptions	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	50,066,756.38	10,013,351,276
Cigarettes weighing not over 3 pounds per M	$1.50 per M	July 20, 1868	Mar. 3, 1875	79 months	206,642.64	137,761,759
Weighing over 3 pounds per M	$5 per M	July 20, 1868	Mar. 3, 1875	79 months	3,070.63	614,126
Cigars and cheroots of all descriptions	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	111,314,138.54	18,552,356,425
Cigarettes weighing not over 3 pounds per M	$1.75 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	4,657,410.36	2,661,377,349
Weighing over 3 pounds per M	$6 per M	Mar. 3, 1875	¶Mar. 3, 1883	98 months	5,071.50	845,250
Cigars and cheroots of all descriptions	$3 per M	Mar. 3, 1883	.....	50 months	44,811,079.14	14,937,026,379
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar. 3, 1883	.....	50 months	2,507,226.19	5,014,452,380
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883	.....	50 months	722.81	240,937
Total					228,481,450.29	54,144,911,731

* The act of July 1, 1862, went into operation September 1, 1862.

† The collections opposite this heading, assessed under the act of July 1, 1862, at the several rates of $1.50, $2, $2.50, and $3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.

‡ The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.

§ The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.

¶ The act of March 3, 1883, so far as it relates to tobacco took effect May 1, 1883.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE NUMBER OF THE SAME ON WHICH THE TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

Fiscal years ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1863	Cigars	$1.50 per M	$52,210.01	34,806,673	$476,589.29	199,288,284
	....do	2.00 per M	101,211.05	50,605,525		
	....do	2.50 per M	188,495.18	75,398,072		
	....do	3.50 per M	134,673.05	38,478,014		
1864	....do	1.50 per M	64,284.04	42,856,026	1,255,424.79	492,780,700
	....do	2.00 per M	256,213.00	128,106,500		
	....do	2.50 per M	478,589.65	191,435,860		
	....do	3.50 per M	456,338.10	130,382,314		
1865	....do	3.00 per M	1,088,778.35	362,926,116	3,087,421.51	713,001,099
	... do	8.00 per M	1,108,743.78	138,592,972		
	....do	10.00 per M	24,348.90	2,434,890		
	....do	15.00 per M	386,978.42	25,798,561		
	....do	25.00 per M	73,442.52	2,937,700		
	....do	40.00 per M	9,462.12	236,553		
	....do	.....	*380,722.47	160,304,197		
	Cigarettes	$1 per 100 packages of 25 each	5,328.77	13,321,925		
	....do	$3 per 100 packages of 25 each	6,297.68	5,248,066		
	....do	$3 per M	1,790.07	596,690		
	...do	5 cents per package of 25 each	1,166.27	583,135		
	....do	5 per cent	159.22	.....		
	... do	$10 per M	202.94	20,294		
1866	Cigars	$10 per M	3,474,438.94	347,443,894	3,476,236.86	347,674,259
	Cigarettes	5 cents per package of 25 each	350.72	175,360		
	...do	5 per cent	897.15	.....		
	....do	$10 per M	550.05	55,005		
1867	Cigars and cigarettes	$2.00 per M	211,416.22	105,708,110	3,661,984.39	483,806,456
	....do	4.00 per M	454,082.13	113,520,532		
	....do	4.00 per M and 20 per cent	2,575,490.40	84,199,128		
	... do	5.00 per M	420,995.64	180,378,686		
1868	....do	5.00 per M	2,951,675.26	590,335,052	2,951,675.26	590,335,052
1869	Cigars	5.00 per M	4,957,679.67	991,535,934	4,960,952.67	993,287,429
	Cigarettes	1.50 per M	2,350.49	1,566,993		
	....do	5.00 per M	922.51	184,502		
1870	Cigars	5.00 per M	5,697,353.87	1,139,470,774	5,718,780.04	1,153,352,191
	Cigarettes	1.50 per M	20,563.25	13,708,833		
	....do	5.00 per M	862.92	172,584		
1871	Cigars	5.00 per M	6,569,568.02	1,313,913,604	6,598,173.24	1,332,844,357
	Cigarettes	1.50 per M	28,306.52	18,871,013		
	....do	5.00 per M	298.70	59,740		
1872	Cigars	5.00 per M	7,535,074.61	1,507,014,922	7,566,156.86	1,527,705,972
	Cigarettes	1.50 per M	31,017.00	20,678,000		
	....do	5.00 per M	65.25	13,050		
1873	Cigars	5.00 per M	8,899,732.98	1,779,946,596	8,940,391.48	1,807,034,646
	Cigarettes	1.50 per M	40,620.75	27,080,500		
	....do	5.00 per M	37.75	7,550		
1874	Cigars	5.00 per M	9,289,896.49	1,857,979,298	9,333,592.24	1,886,697,498
	Cigarettes	1.50 per M	42,812.25	28,541,500		
	....do	5.00 per M	883.50	176,700		

*These collections, assessed under act of July 1, 1862, at the several different rates of $1.50, $2, $2.50 and $3.50 per thousand, were returned in one aggregate, the average rate of tax being $2.37½.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

Fiscal years ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1875	Cigars	$5.00 per M	$7,097,932.84	1,419,586,568	$10,205,827.53	1,967,959,662
	do	6.00 per M	3,042,451.27	507,075,212		
	Cigarettes	1.50 per M	40,967.25	27,311,500		
	do	1.75 per M	24,476.17	13,986,383		
	do	5.00 per M				
	do	6.00 per M				
1876	Cigars	5.00 per M	15,285.47	3,057,094	11,105,272.45	1,906,227,982
	do	6.00 per M	10,954,501.81	1,825,750,302		
	Cigarettes	1.50 per M	5.13	3,420		
	do	1.75 per M	135,480.04	77,417,166		
1877	Cigars	5.00 per M	2,981.68	596,336	11,061,278.15	1,949,078,513
	do	6.00 per M	10,796,477.52	1,799,412,920		
	Cigarettes	1.75 per M	260,480.95	148,846,257		
	do	6.00 per M	1,338.00	223,000		
1878	Cigars	5.00 per M	1,189.28	237,856	11,719,226.39	2,070,253,337
	do	6.00 per M	11,428,955.32	1,904,825,887		
	Cigarettes	1.75 per M	289,081.79	165,189,594		
	do	6.00 per M				
1879	Cigars	5.00 per M	61.47	12,294	12,532,452.72	2,257,523,581
	do	6.00 per M	12,115,406.82	2,019,234,470		
	Cigarettes	1.75 per M	416,984.43	238,276.817		
	do	6.00 per M				
1880	Cigars	6.00 per M	14,206,819.49	2,367,803,248	14,922,088.88	2,776,511,614
	Cigarettes	1.75 per M	715,227.39	408,701,366		
	do	6.00 per M	42.00	7,000		
1881	Cigars	6.00 per M	16,095,724.78	2,682,620,797	17,088,706.00	3,250,016,780
	Cigarettes	1.75 per M	992,927.22	567,386,983		
	do	6.00 per M	54.00	9,000		
1882	Cigars	6.00 per M	18,245,852.37	3,040,975,395	19,218,422.47	3,595,519,581
	Cigarettes	1.75 per M	969,580.30	554,045,886		
	do	6.00 per M	2,989.80	498,300		
1883	Cigars	6.00 per M	14,423,096.35	2,403,849,392	17,825,189.88	3,867,910,645
	do	3.00 per M	2,472,118.80	824,039,600		
	Cigarettes	1.75 per M	853,079.05	487,473.743		
	do	.50 per M	76,214.38	152,428,760		
	do	6.00 per M	647.70	107,950		
	do	3.00 per M	33.60	11,200		
1884	Cigars	6.00 per M	3,896.44	649,407	10,823,214.28	4,363,709,740
	do	3.00 per M	10,364,908.83	3,454,969,610		
	Cigarettes	1.75 per M	.43	246		
	do	.50 per M	453,972.57	907,945,140		
	do	3.00 per M	436.01	145,337		
1885	Cigars	6.00 per M	739.20	123,200	10,606,823.38	4,417,721,871
	do	3.00 per M	10,076,548.30	3,358,849,433		
	Cigarettes	1.75 per M	92.59	52,908		
	do	.50 per M	529,329.14	1,058,658,280		
	do	3.00 per M	114.15	38,050		
1886	Cigars	6.00 per M	217.17	36,195	11,188,373.60	4,821,859,838
	do	3.00 per M	10,532,586.88	3,510,862,293		
	Cigarettes	.50 per M	655,462.90	1,310,925,800		
	do	3.00 per M	106.65	35,550		
1887	Cigars	3.00 per M	11,364,916.33	3,788,305,443	12,157,195.93	5,372,810,643
	Cigarettes	.50 per M	792,247.20	1,584,494,400		
	do	3.00 per M	32.40	10,800		
Total			228 481,450.29	54,144,911,731	228,481,450.29	54,144,911,731

G.—Statement of the Production of Distilled Spirits in the United States, as shown by the Returns to the Office of the Commissioner of Internal Revenue, from September 1, 1862, to June 30, 1887.

Fiscal years ended June 30—	Spirits warehoused.										Spirits not warehoused.	Aggregate production.
	Grape brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.	Apple, peach, and grape brandy.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1863	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	a16,149,954
1864	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	a85,295,393
1865	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,936,778	37,196	16,973,974
1866	.....	.....	.....	.....	.....	.....	.....	.....	.....	23,814,051	248,654	24,062,705
1867	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,299,629	440,607	32,740,236
1868	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,395,651	515,262	16,910,913
1869	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,367,884	908,858	54,276,742
1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	71,337,099	1,223,830	72,560,929
1871	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,576,446	2,472,011	57,048,457
1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,275,745	1,089,698	69,365,443
1873	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,236,567	2,965,987	71,202,554
1874	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,805,374	766,687	69,572,061
1875	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,930,425	1,757,202	62,687,627
1876	.....	.....	.....	.....	.....	.....	.....	.....	.....	57,959,647	672,221	58,631,868
1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	59,912,268	1,527,141	61,439,409
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376	364,963	19,412,985	11,108,023	4,096,342	56,281,597	1,060,859	57,342,456
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961	926,412	72,888,373
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301	394,668	15,210,389	20,657,975	8,265,789	90,484,356	894,061	91,378,417
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274	1,559,737	119,528,011
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,234,986	1,048,229	107,283,215
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	10,502,771	74,237,285	1,057,225	75,294,510
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,538,680	11,426,470	75,636,471	894,696	76,531,167
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	75,227,560	1,177,514	76,405,074
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,674,059	1,175,201	81,849,260
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209	928,237	79,433,446

a The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from other materials until July 1, 1864.

No returns of the production of the different kinds of warehoused spirits were made prior to July 1, 1877.

There are no official data by which the annual production of spirits distilled prior to the fiscal year 1866 can be stated in figures other than those that represent the quantities on which tax was paid.

There are provisions for the exportation of spirits without payment of tax both in the act of July 1, 1862, and in that of June 30, 1864. There are also provisions for the abatement of the tax on spirits lost by leakage in transportation in the act of March 3, 1863, and in that of June 30, 1864, but there are no data in this office by which the total quantity of spirits so exported and lost by leakage each year can be determined prior to the fiscal year 1867. Hence the production above given for 1863, 1864, and 1865 is the same as the tax-paid quantities for those years (see aggregate quantities taxed each year for 1863, 1864, 1865, p. 137), and represents the true production less the unknown quantities exported and lost by leakage. To get the production for 1866, the quantity returned for tax that year (14,847,943 gallons) is added to 9,214,762 gallons stock on hand at the close of the same year (see page ix, Rep. Com. Int. Rev., 1867), making 24,062,705 gallons, though some of the quantity in warehouse (stock on hand) at the close of the year may have been, and doubtless was, produced in previous years.

RETURNS OF DISTILLED SPIRITS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM DISTILLED SPIRITS AT EACH RATE OF TAX UNDER THE SEVERAL LEGISLATIVE ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1887.

Description of materials.	Rate of tax per gallon.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
						Gallons.	
Spirits distilled from whatever materials.....	$0.20	July 1, 1862	Mar. 7, 1864	18 months.	$15,568,415.08	77,842,074	The act of July 1, 1862, went into operation September 1, 1862.
Spirits distilled from whatever materials.....	.60	Mar. 7, 1864	June 30, 1864	4 months.	19,956,194.20	33,260,323	
Spirits distilled from whatever materials except grapes.	1.50	June 30, 1864	Dec. 22, 1864	6 months.	7,279,728.00	4,853,152	The act of June 30, 1864, provided that a tax of $1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to February 1, 1865; on and after February 1, 1865, the tax should be $2 per gallon.
Spirits distilled from whatever materials, except grapes, to April 1, 1865, and from whatever materials, except apples, grapes, or peaches, after April 1, 1865.	2.00	Dec. 22, 1864	July 20, 1868	43 months.	75,958,211.06	37,979,104	The act of December 22, 1864, provided that the tax of $2 per gallon should take effect January 1, 1865, instead of February 1, 1865.
Spirits distilled from grapes.....	.25	June 30, 1864	Mar. 3, 1865	9 months.	7,565.41	30,262	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following:
Spirits distilled from grapes.....	.50	Mar. 3, 1865	July 13, 1866	17 months.	47,721.48	95,442	
Spirits distilled from apples or peaches.....	1.50	Mar. 3, 1865	July 13, 1866	17 months.	240,218.28	160,146	
Spirits distilled from apples, grapes, or peaches.	2.00	July 13, 1866	Mar. 2, 1867	6 months.	855,075.47	427,538	
Spirits distilled from apples or peaches.....	2.00	Mar. 2, 1867	July 20, 1868	17 months.	786,995.87	393,499	
Spirits distilled from grapes.....	1.00	Mar. 2, 1867	July 20, 1868	17 months.	171,955.18	171,956	
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	141,539,995.85	278,099,810	*Dates of acts.* Mar. 3, 1865. July 13, 1866. June 6, 1872. — *Dates when they took effect.* Apr. 1, 1865. Sept. 1, 1866. Aug. 1, 1872.
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	
Spirits distilled from materials other than apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	117,701,193.17	168,144,561	
Spirits distilled from apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	3,553,933.12	5,077,046	
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	148 months.	699,248,279.14	776,942,536	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	148 months.	13,481,997.61	14,979,995	
Total.....	.....	.....	.....	.....	1,099,379,980.44	1,404,422,448	

RETURNS OF DISTILLED SPIRITS BY FISCAL YEARS.

G.--STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM SPIRITS DISTILLED FROM WHATEVER MATERIALS AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER GALLON ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
			Gallons.		*Gallons.*	
1863	$0.20	$3,229,990.79	16,149,954	$3,229,990.79	16,149,954	$0.20
1864	.20	11,372,719.13	56,863,595	28,431,797.83	85,295,393	.33 33/100
	.60	17,059,078.70	28,431,798			
1865	.20	965,705.16	4,828,525	16,007,706.99	16,973,974	.94 31/100
	.25	7,565.41	30,262			
	.50	2,980.78	5,961			
	.60	2,897,115.50	4,828,525			
	1.50	7,281,187.14	4,854,125			
	2.00	4,853,153.00	2,426,576			
1866	.50	44,740.70	89,481	29,482,077.99	14,847,943	1.98 56/100
	1.50	238,759.14	159,173			
	2.00	29,198,578.15	14,599,289			
1867	1.00	13,069.56	13,070	29,164,409.34	14,588,740	1.99 91/100
	2.00	29,151,339.78	14,575,670			
1868	1.00	158,885.62	158,886	14,290,730.98	7,224,809	1.97 81/100
	2.00	14,131,845.36	7,065,923			
1869	.50	18,787,891.70	37,575,783	33,735,323.68	62,092,417	.54 33/100
	*.60	14,630,370.60	24,383,951			
	2.00	265,366.11	132,683			
	.....	†51,695.27	.....			
1870	.50	39,245,099.04	78,490,198	39,245,099.04	78,490,198	.50
1871	.50	31,157,314.15	62,314,628	31,157,314.15	62,314,628	.50
1872	.50	33,117,788.99	66,235,578	33,117,788.99	66,235,578	.50
1873	.50	7,516,835.35	15,033,671	43,131,064.78	65,911,141	.65 44/100
	.70	35,614,229.43	50,877,470			
1874	.70	43,807,093.70	62,581,562	43,807,093.70	62,581,562	.70
1875	.70	38,868,838.76	55,526,912	46,877,938.10	64,425,911	.72 78/100
	.90	8,009,099.34	8,898,999			
1876	.70	2,873,264.46	4,104,664	51,390,490.43	58,512,693	.88 58/100
	.90	48,517,225.97	53,908,029			
1877	.70	62,159.09	88,798	52,671,291.34	58,043,389	.89 97/100
	.90	52,609,132.25	58,454,591			
1878	.70	25,328.53	36,184	45,626,533.06	50,704,189	.89 99/100
	.90	45,601,204.53	50,668,005			
1879	.50	15,502.27	31,005	47,709,464.24	53,025,175	.89 98/100
	.70	2,767.03	3,953			
	.90	47,691,194.94	52,990,217			
1880	.70	190.84	272	55,919,119.18	62,132,415	.90
	.90	55,918,928.34	62,132,143			
1881	.70	1,251.58	1,788	62,214,127.56	69,127,206	.90
	.90	62,212,875.98	69,125,418			
1882	.70	2.17	3	64,778,756.97	71,976,398	.90
	.90	64,778,754.80	71,976,395			
1883	.90	69,085,856.73	76,762,063	69,085,856.73	76,762,063	.90
1884	.90	71,655,211.33	79,616,901	71,655,211.33	79,616,901	.90
1885	.70	.70	1	62,242,221.97	69,158,025	.90
	.90	62,242,221.27	69,158,024			
1886	.90	63,766,219.61	70,851,355	63,766,219.61	70,851,355	.90
1887	.90	60,642,351.66	67,380,391	60,642,351.66	67,380,391	.90
Total	.....	1,099,379,980.44	1,404,422,448	1,099,379,980.44	1,404,422,448	.78 28/100

* A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of $4 on each barrel, counting 40 gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse." This proviso, in effect, makes the tax 60 cents per gallon on 24,383,951 gallons in warehouse at the time of the passage of that act.

† Section 56 of act approved July 20, 1868, provided that all distilled spirits in bonded warehouse at the time of the passage of that act not withdrawn within nine months should be forfeited to the United States. The act of April 10, 1869, extended the time of the withdrawal of such spirits to June 30, 1869, but imposed a tax of 1 cent per gallon for each month after April 20, 1869. The receipts on account of this additional tax were $51,695.27.

RETURNS OF FERMENTED LIQUORS BY FISCAL YEARS.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1887.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
	Dollars.	*Dollars.*	*Barrels.*	*Dollars.*	*Barrels.*	*Gallons.*
1863	1.00	885,271.88	885,272	1,558,083.41	2,006,625	62,205,375
	.60	672,811.53	1,121,353			
1864	.60	1,376,491.12	2,294,152	2,223,719.73	3,141,381	97,382,811
	1.00	847,228.61	847,229			
1865	1.00	3,657,181.06	3,657,181	3,657,181.06	3,657,181	113,372,611
1866	1.00	5,115,140.49	5,115,140	5,115,140.49	5,115,140	158,569,340
1867	1.00	5,819,345.49	6,207,402	5,819,345.49	6,207,402	192,429,462
1868	1.00	5,685,663.70	6,146,663	5,685,663.70	6,146,663	190,546,553
1869	1.00	5,866,400.98	6,342,055	5,866,400.98	6,342,055	196,603,705
1870	1.00	6,081,520.54	6,574,617	6,081,520.54	6,574,617	203,813,127
1871	1.00	7,159,740.20	7,740,260	7,159,740.20	7,740,260	239,948,060
1872	1.00	8,009,969.72	8,659,427	8,009,969.72	8,659,427	268,442,237
1873	1.00	8,910,823.83	9,633,323	8,910,823.83	9,633,323	298,633,013
1874	1.00	8,880,829.68	9,600,897	8,880,829.68	9,600,897	297,627,807
1875	1.00	8,743,744.62	9,452,697	8,743,744.62	9,452,697	293,033,607
1876	1.00	9,159,675.95	9,902,352	9,159,675.95	9,902,352	306,972,912
1877	1.00	9,074,305.93	9,810,060	9,074,305.93	9,810,060	304,111,860
1878	1.00	9,473,360.70	10,241,471	9,473,360.70	10,241,471	317,485,601
1879	1.00	10,270,352.83	11,103,084	10,270,352.83	11,103,084	344,195,604
1880	1.00	12,346,077.26	13,347,111	12,346,077.26	13,347,111	413,760,441
1881	1.00	13,237,700.63	14,311,028	13,237,700.63	14,311,028	443,641,868
1882	1.00	15,680,678.54	16,952,085	15,680,678.54	16,952,085	525,514,635
1883	1.00	16,426,050.11	17,757,892	16,426,050.11	17,757,892	550,494,652
1884	1.00	17,573,722.88	18,998,619	17,573,722.88	18,998,619	588,957,189
1885	1.00	17,747,006.11	19,185,953	17,747,006.11	19,185,953	594,764,543
1886	1.00	19,157,612.87	20,710,933	19,157,612.87	20,710,933	642,038,923
1887	1.00	21,387,411.79	23,121,526	21,387,411.79	23,121,526	716,767,306
Total		249,246,119.05	269,719,782	249,246,119.05	269,719,782	8,361,313,242

NOTE.—Prior to September 1, 1866, the tax on fermented liquors was paid in currency, and the full amount of tax was returned by collectors. From and after that date the tax was paid by stamps, on which a deduction of 7½ per cent. was allowed to brewers using them.

RETURNS OF FERMENTED LIQUORS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, UNDER THE ENACTMENTS IMPOSING THOSE RATES, THE QUANTITIES ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE WAS IMPOSED AND WHEN IT ENDED, AND THE LENGTH OF TIME EACH RATE WAS IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1887.

Articles.	Rates of tax per barrel.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
	Dollars.				*Dollars.*	*Barrels.*
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	Mar. 3, 1863 (Limiting to	6 months.	885,271.88	885,272
Ale, beer, lager beer, porter, and other similar fermented liquors.	.60	Mar. 3, 1863	Mar. 31, 1864)	13 months.	2,049,302.65	3,415,504
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	.....	279 months.	246,311,544.52	265,419,006
Total	.....	.....	.....	.....	249,246,119.05	269,719,782

NOTE.—The act of July 1, 1862, went into operation September 1, 1862. The act of March 3, 1863, provided that the tax on fermented liquors should be 60 cents per barrel from the date of the passage of that act to April 1, 1864. Hence the tax of 60 cents per barrel having expired by limitation April 1 1864, the tax of $1 per barrel under act of July 1, 1862, was again revived, and has continued in force from and including that date.

PRODUCTION OF DISTILLED SPIRITS BY

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL 1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			
		1878.	1879.	1880.	1881.
		Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
1	Alabama	18,793	19,944	11,669	15,466
2	Arizona *a*	.....	.....	.....	.....
3	Arkansas	47,648	41,630	39,338	54,362
4	California	373,002	327,112	1,148,590	2,082,622
5	Colorado	.....	3,998	175	.....
6	Connecticut	180,658	201,722	79,043	248,201
7	Dakota *b*	.....	82	.....	.....
8	Delaware	8,829	9,518	20,669	11,775
9	District of Columbia *c*	.....	.....	.....	.....
10	Florida	84	.....	.....	.....
11	Georgia	151,431	122,029	138,447	200,570
12	Idaho *d*	10,154	10,178	9,274	9,479
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,558
15	Iowa	283,317	236,636	999,449	2,137,454
16	Kansas	397	4,842	42,779	65,086
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,400
18	Louisiana	193,573	27,550	11,494	3,193
19	Maine	.....	.....	.....	.....
20	Maryland	764,021	977,049	1,700,069	2,448,759
21	Massachusetts	1,644,886	2,291,557	2,521,005	2,192,132
22	Michigan	.....	42	83	9
23	Minnesota	.....	.....	23,642	.....
24	Mississippi	1,494	1,621	168	650
25	Missouri	2,378,035	2,591,988	2,290,956	2,381,719
26	Montana	.....	.....	.....	.....
27	Nebraska	640,184	920,136	1,214,120	1,817,091
28	Nevada *e*	.....	.....	.....	.....
29	New Hampshire	50,135	45,138	48,535	50,242
30	New Jersey	205,537	226,563	127,359	507,270
31	New Mexico	2,611	916	1,461	1,821
32	New York	2,631,636	2,906,205	2,504,194	2,428,421
33	North Carolina	247,638	345,495	502,074	654,153
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333
35	Oregon	1,407	1,355	1,565	1,294
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887
37	Rhode Island	.....	.....	.....	.....
38	South Carolina	31,857	32,667	29,218	37,262
39	Tennessee	756,191	886,035	879,761	1,471,788
40	Texas	15,920	18,291	2,960	11,057
41	Utah *f*	.....	.....	.....	.....
42	Vermont	1,431	1,505	1,400	2,335
43	Virginia	290,345	218,766	318,759	282,788
44	Washington *g*	.....	.....	.....	.....
45	West Virginia	23,016	54,723	348,673	532,149
46	Wisconsin	669,749	902,401	820,477	881,480
47	Wyoming *h*	.....	.....	.....	.....
	Total	57,342,456	72,888,373	91,378,417	119,528,011

a Part of the Territory of New Mexico since September 5, 1883.
b Part of the State of Nebraska since August 20, 1883.
c Part of the State of Maryland since October 2, 1876.
d Part of the Territory of Montana since August 20, 1883.
e Part of the State of California from October 1, 1883, to August 1, 1884.
f Part of the Territory of Montana from August 20, 1883, to August 1, 1884, and part of the State of Nevada from August 1, 1884, to June 30, 1887.
g Part of the State of Oregon since September 1, 1883.
h Part of the State of Colorado since August 15, 1883.

STATES AND TERRITORIES FROM 1878 TO 1887.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1887.

FISCAL YEARS ENDED JUNE 30—						
1882.	1883.	1884.	1885.	1886.	1887.	
Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	
4, 291	14, 660	9, 337	11, 044	14, 068	6, 452	1
						2
18, 239	41, 623	60, 483	50, 329	42, 671	41, 987	3
2, 497, 627	2, 274, 888	1, 941, 963	1, 361, 020	660, 204	1, 064, 082	4
				48		5
133, 506	92, 484	110, 666	119, 104	142, 381	127, 050	6
						7
29, 669	4, 638	10, 330	30, 380	7, 687	14, 473	8
						9
	181					10
172, 951	282, 046	263, 017	240, 343	212, 226	242, 985	11
8, 791						12
32, 007, 913	25, 931, 438	26, 197, 297	26, 494, 147	25, 149, 981	23, 784, 849	13
6, 384, 278	5, 154, 643	6, 156, 018	4, 163, 185	4, 750, 540	3, 679, 799	14
1, 686, 794	4, 285, 162	3, 501, 529	3, 993, 738	2, 396, 007	2, 036, 774	15
25, 786	2, 859	5, 107	6, 730	37, 613	9, 133	16
30, 488, 064	10, 051, 307	10, 592, 473	13, 601, 528	20, 738, 278	19, 488, 335	17
105, 936	442			1, 058	623	18
						19
1, 740, 415	1, 224, 871	1, 656, 539	1, 757, 709	2, 119, 260	1, 701, 295	20
1, 769, 463	1, 856, 551	1, 762, 929	1, 976, 763	1, 674, 516	1, 816, 550	21
						22
						23
	1, 658	647	2, 019	972	518	24
2, 756, 346	3, 210, 884	3, 289, 313	2, 912, 840	3, 310, 277	3, 439, 366	25
	1, 017	4, 886				26
1, 226, 382	1, 246, 447	1, 469, 642	2, 153, 357	1, 607, 244	2, 298, 260	27
						28
46, 923	39, 460	39, 478	33, 609	25, 758	22, 742	29
441, 901	412, 505	443, 389	439, 368	399, 635	674, 692	30
1, 203	531	20	1, 141	1, 612	2, 580	31
1, 936, 513	1, 818, 496	1, 960, 802	2, 034, 262	1, 948, 889	1, 797, 039	32
425, 396	580, 192	626, 716	481, 978	480, 078	523, 923	33
15, 746, 269	12, 265, 127	10, 821, 968	9, 719, 473	10, 336, 981	10, 780, 248	34
1, 747	3, 684	10, 062	11. 297	8, 325	9, 007	35
5, 009, 431	2, 343, 871	2, 691, 765	2, 555, 145	3, 363, 881	3, 729, 710	36
						37
28, 098	50, 077	49, 410	32, 162	38, 979	44, 266	38
1, 099, 114	1, 030, 818	1, 317, 804	873, 436	809, 574	805, 054	39
4, 139	7, 039	9, 010	10, 925	16, 152	5, 418	40
						41
1, 152	662	937	322	597	863	42
345, 994	232, 854	313, 488	257, 223	264, 269	191, 804	43
						44
400, 499	185, 222	301, 275	228, 319	419, 906	256, 882	45
738, 385	646, 173	912, 867	852, 178	869, 593	836, 687	46
						47
107, 283, 215	75, 294, 510	76, 531, 167	76, 405, 074	81, 849, 260	79, 433, 446	

PRODUCTION OF FERMENTED LIQUORS BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL
1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—			
		1878.	1879.	1880.	1881.
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*
1	Alabama	80	.....	84	.....
2	Arizona *a*	1,114	1,530	1,677	3,476
3	Arkansas	113	81	21	.....
4	California	374,453	385,707	380,458	415,709
5	Colorado	22,902	34,013	55,684	70,236
6	Connecticut	55,389	54,709	68,489	72,809
7	Dakota *b*	4,916	5,163	6,515	8,879
8	Delaware	7,986	8,604	9,928	12,210
9	District of Columbia *c*	.....	.....	.....	.....
10	Florida	.....	.....	.....	.....
11	Georgia	6,152	9,430	11,790	7,486
12	Idaho *d*	1,305	1,651	2,011	2,034
13	Illinois	595,650	645,883	805,605	891,825
14	Indiana	184,403	198,341	260,912	287,725
15	Iowa	185,893	186,769	232,702	253,002
16	Kansas	26,057	26,681	32,270	25,872
17	Kentucky	125,939	149,592	179,464	191,218
18	Louisiana	41,378	49,070	57,212	53,256
19	Maine	8	.....	.....	.....
20	Maryland	236,370	238,230	266,943	293,548
21	Massachusetts	618,484	591,472	678,246	738,257
22	Michigan	200,655	228,610	284,152	294,882
23	Minnesota	111,373	118,989	151,920	183,034
24	Mississippi	.....	.....	.....	.....
25	Missouri	549,149	614,870	756,527	838,764
26	Montana	4,968	5,871	7,684	9,707
27	Nebraska	30,705	32,889	43,804	46,105
28	Nevada *e*	12,976	15,078	15,098	13,460
29	New Hampshire	122,962	133,019	183,645	202,552
30	New Jersey	517,602	539,957	641,344	666,146
31	New Mexico	916	431	296	454
32	New York	3,551,889	3,925,922	4,599,099	4,860,637
33	North Carolina	5	40	98	6
34	Ohio	981,896	1,039,389	1,245,158	1,313,256
35	Oregon	14,084	16,591	21,691	24,843
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287
37	Rhode Island	35,146	40,006	53,504	57,780
38	South Carolina	634	360	2,699	8,408
39	Tennessee	11,111	7,419	8,311	9,206
40	Texas	10,363	8,097	4,966	2,957
41	Utah *f*	8,550	12,670	13,746	15,962
42	Vermont	187	55	.....	.....
43	Virginia	15,462	15,903	18,080	20,530
44	Washington *g*	8,079	8,083	9,107	12,320
45	West Virginia	23,954	24,748	33,842	36,942
46	Wisconsin	500,983	625,284	853,806	952,209
47	Wyoming *h*	4,570	4,663	5,316	6,039
	Total	10,241,471	11,103,084	13,347,111	14,311,028

For notes to references in this table see page 140.

STATES AND TERRITORIES FROM 1878 TO 1887.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1887.

FISCAL YEARS ENDED JUNE 30—						
1882.	1883.	1884.	1885.	1886.	1887.	
Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	
.....	28	.....	2,110	7,500	14,140	1
4,047	2,729	303	.....	.....	.....	2
.....	.....	.....	.....	.....	.....	3
432,670	459,290	492,510	504,916	518,477	583,219	4
87,450	95,286	105,391	103,056	104,774	125,891	5
106,167	123,763	134,706	126,449	126,710	149,768	6
17,622	28,390	5,426	.....	.....	.....	7
14,248	15,914	18,494	20,044	21,835	29,640	8
.....	.....	.....	.....	.....	.....	9
.....	.....	.....	.....	.....	.....	10
4,860	11,360	11,871	10,520	11,100	2,675	11
3,384	3,873	965	.....	.....	.....	12
1,051,680	1,087,408	1,147,632	1,204,493	1,358,874	1,691,200	13
331,311	332,874	351,011	358,667	385,452	435,685	14
286,429	267,390	257,986	169,446	195,457	188,149	15
24,281	25,103	25,437	19,274	17,369	16,458	16
219,356	213,938	239,918	249,479	264,139	288,347	17
55,645	59,605	85,433	91,772	117,311	124,778	18
.....	.....	.....	.....	70	.....	19
348,076	365,389	406,447	426,684	472,475	536,728	20
836,539	861,972	861,468	885,920	966,639	1,000,957	21
329,377	340,043	400,198	389,683	436,364	477,880	22
215,113	248,150	283,653	278,341	304,485	331,480	23
.....	.....	.....	.....	.....	.....	24
1,019,873	1,050,446	1,146,829	1,144,325	1,203,243	1,420,314	25
13,447	15,142	38,152	26,537	28,061	30,164	26
54,053	56,361	94,811	108,445	133,315	163,474	27
11,358	10,001	2,572	23,941	31,237	35,979	28
252,706	270,628	323,449	320,115	329,130	317,685	29
810,156	852,203	905,214	953,464	1,055,757	1,213,550	30
1,780	2,591	5,667	6,198	7,857	6,253	31
5,643,627	5,931,303	6,266,691	6,438,625	6,942,300	7,548,350	32
23	36	22	12	.....	.....	33
1,576,817	1,628,267	1,721,769	1,684,818	1,773,724	1,998,269	34
25,710	26,889	45,498	46,239	54,900	67,659	35
1,744,602	1,838,018	1,990,807	1,983,205	2,119,773	2,372,849	36
70,704	69,110	57,560	54,890	55,230	70,160	37
9,909	8,881	8,954	9,353	14,714	15,585	38
9,484	5,317	6,625	9,933	21,937	32,085	39
3,065	2,046	3,334	18,645	31,841	40,658	40
18,075	22,270	3,705	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	42
26,210	27,170	28,628	31,000	36,070	37,830	43
14,208	17,609	4,838	.....	.....	.....	44
48,280	52,540	64,920	67,195	74,498	97,144	45
1,224,422	1,323,214	1,448,845	1,418,159	1,488,315	1,656,523	46
5,321	5,345	880	.....	.....	.....	47
16,952,085	17,757,892	18,998,619	19,185,953	20,710,933	23,121,526	

RECEIPTS FROM SPECIAL TAXES FOR THE

H.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM SPECIAL TAXES APRIL

	STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Manufacturers of cigars.	Dealers in leaf-tobacco.	Dealers in leaf-tobacco not exceeding 25,000 pounds.
1	Alabama	$575.00	$26,632.35	$3,175.03	.....	.....	$237.50	.....	$0.42
2	Arkansas	.....	13,757.00	2,125.01	.....	.....	130.00	.....	1.25
3	California	12,700.00	275,571.07	36,812.52	$125.00	$800	2,538.50	$331.00	5.41
4	Colorado	641.67	54,364.62	5,137.50	.....	.....	382.50	54.00	.....
5	Connecticut	2,133.34	77,157.71	4,233.34	.....	.....	1,934.00	974.50	84.58
6	Delaware	400.00	16,768.31	1,112.50	.....	.....	227.50	.....	.....
7	Florida	.....	7,616.67	975.00	.....	.....	1,019.00	315.00	1.25
8	Georgia	1,866.67	40,634.39	4,866.66	25.00	80	178.00	.....	.....
9	Illinois	17,462.50	290,869.43	26,975.04	166.66	260	7,545.00	737.00	33.75
10	Indiana	1,916.66	140,593.11	6,091.67	.....	.....	2,570.25	661.00	112.50
11	Iowa	1,550.00	89,605.75	5,437.51	.....	.....	1,606.25	79.00	4.17
12	Kansas	83.33	52,441.56	1,658.33	.....	.....	1,024.00	9.00	.....
13	Kentucky	7,249.99	89,949.48	20,095.85	33.33	100	1,223.00	12,123.66	1,808.38
14	Louisiana	3,425.01	119,729.22	11,808.32	.....	.....	762.50	236.00	.....
15	Maine	62.50	22,973.53	812.51	.....	.....	267.50	.....	.....
16	Maryland	11,625.01	152,704.34	16,008.33	79.17	200	4,546.50	1,097.50	218.95
17	Massachusetts	8,333.35	181,575.43	19,766.70	12.50	80	3,234.50	558.00	5.00
18	Michigan	1,491.67	163,001.13	6,066.68	8.34	40	3,271.50	222.00	.....
19	Minnesota	1,733.33	103,911.52	6,233.32	.....	.....	1,236.50	33.00	.....
20	Mississippi	.....	20,639.64	1,366.66	.....	.....	25.50	.....	.....
21	Missouri	8,775.00	168,640.30	17,541.72	29.17	160	3,798.00	1,348.00	106.24
22	Montana	91.67	45,365.73	4,837.50	.....	.....	60.00	.....	.....
23	Nebraska	375.00	83,083.36	5,116.69	.....	.....	764.50	43.00	4.17
24	Nevada	200.00	23,381.26	1,683.32	.....	.....	15.50	.....	.....
25	New Hampshire	100.00	30,064.82	566.67	.....	.....	205.25	.....	.....
26	New Jersey	2,879.17	193,976.44	7,737.50	75.00	380	4,869.50	189.50	.....
27	New Mexico	200.00	42,915.65	4,158.34	.....	.....	33.50	.....	.....
28	New York	35,020.86	797,075.22	81,941.73	70.84	100	27,754.00	6,212.50	4.59
29	North Carolina	800.00	40,511.02	3,108.35	16.67	.....	181.00	3,577.58	199.87
30	Ohio	16,958.34	388,496.07	37,104.18	219.17	620	8,602.50	3,653.99	428.96
31	Oregon	991.66	40,483.51	4,983.31	.....	.....	152.50	49.00	5.00
32	Pennsylvania	30,583.39	488,506.41	44,379.21	70.84	160	24,759.50	3,711.00	460.10
33	Rhode Island	191.67	28,398.85	3,425.01	.....	.....	423.50	27.00	.....
34	South Carolina	100.00	25,016.00	1,966.67	.....	.....	120.00	.....	.....
35	Tennessee	608.33	38,381.11	4,716.67	.....	.....	207.00	2,682.50	519.78
36	Texas	2,083.34	76,597.62	4,379.15	.....	.....	346.50	48.00	1.25
37	Vermont	.....	11,208.86	200.00	.....	.....	157.50	14.00	.....
38	Virginia	2,599.99	63,456.94	4,450.00	.....	.....	983.56	5,713.09	252.13
39	West Virginia	400.00	18,904.41	1,066.67	.....	.....	638.50	329.00	115.52
40	Wisconsin	5,500.00	157,705.20	9,979.15	16.67	20	3,388.00	1,150.00	56.26
	Total	181,708.45	4,702,665.04	424,100.32	948.36	3,000	111,420.31	46,178.82	4,429.53
	Total for the special-tax year, 1886	174,733.52	4,753,031.32	429,002.11	1,207.07	3,460	107,999.28	47,260.73	5,147.87

SPECIAL-TAX YEAR ENDED APRIL 30, 1887.

IN THE SEVERAL STATES AND TERRITORIES FOR THE SPECIAL-TAX YEAR ENDED 30, 1887.

Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	
.....	$20,837.15	.....	.....	$100.00	$485.01	$864.59	.....	$224	$480	$53,611.05	1
$104.17	14,830.60	$45.50	$13.75	.....	183.34	741.67	.....	1,836	1,440	35,208.20	2
.....	35,454.20	93.00	140.75	13,679.16	5,144.17	6,960.39	.....	.....	.....	390,355.17	3
.....	11,066.90	.....	.....	1,766.66	1,276.67	2,214.60	$1,000	1,864	2,680	82,449.12	4
.....	17,465.88	12.00	89.20	2,183.33	2,800.89	5,312.50	600	4,304	1,800	121,085.27	5
.....	8,132.50	25.50	32.40	400.00	260.01	312.50	.....	544	.....	28,215.22	6
104.17	6,109.96	.....	10.80	.....	45.83	462.51	.....	188	240	17,088.19	7
.....	25,659.00	70.50	55.95	100.00	330.00	979.99	.....	220	240	75,306.16	8
41.67	80,256.01	174.00	606.50	12,045.88	11,872.10	10,195.89	7,900	21,522	8,060	496,723.43	9
.....	39,730.35	63.00	175.60	4,937.50	3,437.48	5,100.00	500	592	240	206,721.12	10
.....	37,356.30	20.50	62.03	6,220.83	5,659.71	3,331.28	.....	24	240	151,197.33	11
.....	34,232.78	7.00	46.05	350.00	1,686.68	2,091.67	1,600	2,876	680	98,786.40	12
.....	24,133.11	451.75	101.30	2,574.99	2,076.69	2,027.07	.....	3,228	1,080	168,256.60	13
.....	17,204.20	332.00	413.90	700.00	395.00	1,379.17	.....	434	1,680	158,499.32	14
.....	13,114.80	.....	292.30	75.00	1,830.86	450.00	.....	168	80	40,127.00	15
.....	29,574.70	68.00	116.40	5,008.33	3,274.32	2,770.83	.....	864	480	228,636.38	16
.....	43,861.30	48.00	1,105.55	3,420.83	9,430.90	9,300.03	1,100	12,332	14,520	308,684.09	17
.....	42,714.87	36.50	657.65	10,316.67	4,118.31	7,564.58	.....	6,242	5,520	251,271.90	18
.....	25,421.44	12.50	74.40	12,458.33	2,594.98	4,331.25	.....	76	720	158,836.57	19
.....	15,059.20	.....	.....	.....	3,347.50	662.50	.....	72	.....	41,173.00	20
.....	50,403.30	379.50	170.25	5,804.18	4,120.00	7,735.46	.....	2,194	1,820	273,025.12	21
.....	6,028.80	9.50	20.15	2,558.34	1,722.50	1,285.42	.....	548	1,680	64,207.61	22
.....	27,882.80	.....	33.10	3,483.34	2,000.81	5,229.20	.....	828	840	129,683.97	23
.....	4,376.80	.....	3.60	2,091.67	380.00	887.50	.....	76	440	33,535.65	24
.....	7,208.40	.....	225.40	500.00	3,520.83	2,179.19	.....	428	160	45,158.56	25
.....	41,890.80	72.00	1,246.88	4,233.35	7,335.92	8,043.76	.....	4,204	480	277,613.82	26
.....	5,838.20	.....	13.75	1,270.83	527.51	1,864.09	.....	828	1,040	58,689.87	27
.....	151,627.57	579.50	3,453.28	28,143.76	42,352.10	23,351.74	3,000	5,708	4,560	1,210,955.69	28
.....	21,215.11	1,181.00	1,156.18	.....	798.36	1,143.75	.....	44	.....	73,932.89	29
125.00	84,415.82	250.50	1,718.05	13,391.67	9,711.67	13,224.57	2,600	7,286	3,680	592,486.49	30
.....	10,637.70	.....	3.60	4,706.26	2,190.00	2,683.34	.....	.....	.....	66,885.88	31
.....	132,513.62	175.00	2,360.55	29,387.57	17,708.35	15,631.29	3,100	13,160	5,880	812,546.83	32
.....	8,424.20	.....	207.00	300.00	1,171.81	579.18	2,500	11,660	7,040	64,348.22	33
.....	16,150.00	28.00	28.75	158.33	348.33	545.83	.....	.....	.....	44,461.91	34
.....	18,973.20	279.50	152.30	354.17	670.01	1,233.34	.....	1,264	2,600	72,641.91	35
62.50	34,992.00	14.00	17.70	641.67	12,291.69	6,904.17	.....	828	1,800	141,007.59	36
.....	5,663.50	.....	136.20	.....	994.28	354.18	.....	.....	.....	18,728.52	37
.....	19,017.31	1,113.50	104.60	158.34	823.35	1,266.67	.....	326	240	100,505.48	38
.....	9,959.10	67.25	.....	750.00	965.00	695.84	.....	116	.....	34,007.29	39
.....	34,070.50	40.00	418.70	15,658.34	3,819.98	3,577.10	.....	1,526	2,760	239,685.90	40
437.51	1,233,503.98	5,649.00	15,464.57	189,929.33	173,702.95	165,468.64	23,900	108,634	75,200	7,466,340.81	
312.50	1,204,392.38	5,247.60	14,919.58	190,163.04	168,186.36	150,618.21	.....	.....	.....	7,255,681.57	

I.—Abstracts of Reports of United States District Attorneys, Marshals, during the fiscal year

	JUDICIAL DISTRICTS.	Suits pending July 1, 1886.			Suits commenced during fiscal year.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	109	15	.....	455	10	.....
2	Alabama, middle	20	.....	.....	91	4	.....
3	Alabama, southern	1	.....	.....	.....	.....	.....
4	Alaska	.....	.....	.....	.....	.....	.....
5	Arizona	2	.....	.....	7	.....	.....
3	Arkansas, eastern	15	.....	.....	8	.....	.....
7	Arkansas, western	15	1	1	97	.....	1
8	California, northern	152	13	9	30	2	5
9	California, southern	.....	.....	.....	.....	.....	.....
10	Colorado	.....	.....	.....	2	.....	.....
11	Connecticut	5	1	2	34	.....	1
12	Dakota	7	.....	.....	.....	.....	.....
13	Delaware	4	.....	.....	2	.....	.....
14	District of Columbia	.....	.....	.....	3	.....	.....
15	Florida, northern	1	.....	.....	.....	.....	.....
16	Florida, southern	3	.....	.....	5	.....	.....
17	Georgia, northern	142	6	2	752	6	4
18	Georgia, southern	13	.....	.....	87	.....	.....
19	Idaho	.....	.....	.....	.....	.....	.....
20	Illinois, northern	3	3	1	163	4	1
21	Illinois, southern	22	4	.....	141	2	.....
22	Indiana	2	.....	.....	44	.....	.....
23	Iowa, northern	14	.....	.....	116	.....	.....
24	Iowa, southern	66	1	.....	84	.....	.....
25	Kansas	31	.....	.....	4	.....	.....
26	Kentucky	58	48	.....	592	21	.....
27	Louisiana, eastern	3	13	1	.....	4	.....
28	Louisiana, western	6	.....	.....	4	.....	.....
29	Maine	6	.....	.....	126	.....	.....
30	Maryland	5	.....	.....	10	.....	.....
31	Massachusetts	14	15	7	14	.....	.....
32	Michigan, eastern	23	.....	.....	70	.....	.....
33	Michigan, western	1	.....	.....	35	.....	.....
34	Minnesota	1	1	.....	23	.....	.....
35	Mississippi, northern	156	.....	1	155	.....	1
36	Mississippi, southern	4	.....	.....	32	.....	.....
37	Missouri, eastern	16	2	.....	136	.....	.....
38	Missouri, western	17	.....	.....	156	.....	.....
39	Montana	.....	.....	.....	.....	.....	.....
40	Nebraska	17	.....	.....	20	.....	.....
41	Nevada	2	.....	.....	.....	.....	.....
42	New Hampshire	5	.....	.....	.....	.....	.....
43	New Jersey	1	2	1	10	1	1
44	New Mexico	16	1	.....	.....	.....	.....
45	New York, northern	11	2	.....	91	.....	.....
46	New York, eastern	9	57	8	8	1	3
47	New York, southern	38	21	4	9	12	1
48	North Carolina, eastern	12	.....	.....	36	1	3
49	North Carolina, western	227	11	.....	455	28	.....
50	Ohio, northern	13	.....	.....	39	.....	.....
51	Ohio, southern	5	5	2	12	8	1
52	Oregon	5	.....	.....	9	1	.....
53	Pennsylvania, eastern	4	14	1	11	135	3
54	Pennsylvania, western	8	7	2	26	.....	1
55	Rhode Island	5	1	.....	.....	.....	.....
56	South Carolina	65	9	.....	173	.....	.....
57	Tennessee, eastern	116	2	.....	457	3	.....
58	Tennessee, middle	105	11	2	422	13	1
59	Tennessee, western	139	.....	.....	178	.....	.....
60	Texas, eastern	103	.....	.....	32	.....	.....
61	Texas, northern	19	1	.....	28	1	.....
62	Texas, western	18	3	.....	34	.....	.....
63	Utah	1	.....	.....	.....	.....	.....
64	Vermont	2	.....	1	24	.....	.....
65	Virginia, eastern	7	1	.....	14	.....	.....
66	Virginia, western	84	13	.....	204	47	.....
67	Washington	.....	.....	1	.....	.....	.....
68	West Virginia	125	2	.....	379	.....	.....
69	Wisconsin, eastern	2	.....	.....	8	.....	.....
70	Wisconsin, western	2	1	.....	8	.....	.....
71	Wyoming	.....	.....	.....	.....	.....	.....
	Total	2,103	287	46	6,165	304	27
	Total for fiscal year 1886	2,084	329	37	6,334	250	51

AND OTHERS, OF SUITS AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS, ENDED JUNE 30, 1887.

Suits decided in favor of United States.						Suits settled by compromise.			
Judgments and costs paid.			Judgments and costs not paid.						
Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	
Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*	
.....	.....	.....	202	.....	.....	.....	.....	.....	1
.....	.....	.....	52	2	.....	.....	1	.....	2
.....	.....	.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	7	.....	.....	.....	.....	.....	5
.....	.....	.....	7	.....	.....	.....	.....	.....	6
1	.....	1	71	.....	1	6	.....	.....	7
.....	.....	.....	8	5	.....	1	.....	8	8
.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.....	.....	.....	1	.....	.....	.....	.....	.....	10
.....	1	.....	.....	.....	.....	22	.....	3	11
.....	.....	.....	.....	.....	.....	4	.....	.....	12
.....	.....	.....	1	.....	.....	2	.....	.....	13
.....	.....	.....	1	.....	.....	.....	.....	.....	14
.....	.....	.....	.....	.....	.....	.....	.....	.....	15
.....	.....	.....	5	.....	.....	.....	.....	.....	16
8	2	.....	262	.....	.....	6	1	1	17
6	.....	.....	34	.....	.....	.....	.....	.....	18
.....	.....	.....	.....	.....	.....	.....	.....	.....	19
98	2	.....	13	2	.....	.....	1	1	20
90	.....	.....	29	.....	.....	.....	.....	.....	21
16	.....	.....	5	.....	.....	3	.....	.....	22
45	.....	.....	21	.....	.....	2	.....	.....	23
29	.....	.....	30	.....	.....	.....	.....	.....	24
.....	.....	.....	3	.....	.....	1	.....	.....	25
17	6	.....	312	9	.....	.....	6	.....	26
.....	2	.....	.....	.....	.....	.....	.....	.....	27
.....	.....	.....	1	.....	.....	.....	.....	.....	28
39	.....	.....	12	.....	.....	44	.....	.....	29
1	.....	.....	5	.....	.....	.....	.....	.....	30
4	.....	.....	3	.....	1	.....	5	.....	31
1	.....	.....	14	.....	.....	2	.....	.....	32
1	.....	.....	28	.....	.....	.....	.....	.....	33
3	.....	.....	5	.....	.....	5	.....	.....	34
17	.....	.....	70	.....	1	.....	.....	.....	35
7	.....	.....	12	.....	.....	.....	.....	.....	36
52	.....	.....	57	.....	.....	.....	.....	.....	37
58	.....	.....	51	.....	.....	4	.....	.....	38
.....	.....	.....	.....	.....	.....	.....	.....	.....	39
2	.....	.....	3	.....	.....	1	.....	.....	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	41
.....	.....	.....	.....	.....	.....	2	.....	.....	42
3	.....	.....	2	.....	.....	1	.....	1	43
.....	.....	.....	.....	.....	.....	1	.....	.....	44
59	.....	.....	18	.....	.....	.....	.....	.....	45
.....	.....	5	5	1	1	1	.....	1	46
2	.....	.....	1	1	.....	2	.....	1	47
9	.....	.....	19	1	.....	.....	.....	.....	48
29	1	.....	278	20	.....	.....	1	.....	49
24	.....	.....	13	.....	.....	7	.....	.....	50
4	.....	.....	3	.....	.....	.....	.....	2	51
6	.....	.....	.....	.....	.....	.....	.....	.....	52
.....	4	1	.....	97	.....	5	2	.....	53
.....	.....	.....	2	.....	.....	2	.....	1	54
.....	.....	.....	.....	.....	.....	.....	.....	.....	55
7	4	.....	104	1	.....	8	.....	.....	56
41	1	.....	199	3	.....	.....	.....	.....	57
109	6	.....	146	10	.....	3	1	.....	58
.....	.....	.....	78	.....	.....	.....	.....	.....	59
3	.....	.....	6	.....	.....	32	.....	.....	60
2	1	.....	3	.....	.....	6	.....	.....	61
.....	.....	.....	25	.....	.....	2	1	.....	62
.....	.....	.....	.....	.....	.....	.....	.....	.....	63
.....	.....	.....	2	.....	.....	2	.....	1	64
.....	.....	.....	1	.....	.....	.....	.....	.....	65
2	8	.....	81	4	.....	.....	.....	.....	66
.....	.....	.....	.....	.....	.....	.....	.....	.....	67
3	.....	.....	63	.....	.....	.....	.....	.....	68
1	.....	.....	5	.....	.....	.....	.....	.....	69
.....	.....	.....	4	.....	.....	2	1	.....	70
.....	.....	.....	.....	.....	.....	.....	.....	.....	71
799	38	7	2,383	156	4	179	20	20	
602	78	5	3,566	127	1	135	19	19	

I.—Abstracts of Reports of United States District Attorneys,

	JUDICIAL DISTRICTS.	Suits decided adversely to the United States.			Suits dismissed, abandoned, or consolidated.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
		Number.	*Number.*	*Number.*	*Number.*	*Number.*	*Number.*
1	Alabama, northern	19			44		
2	Alabama, middle	16			14		
3	Alabama, southern				1		
4	Alaska						
5	Arizona	2					
6	Arkansas, eastern				7		
7	Arkansas, western	3			12		
8	California, northern	1			5	1	
9	California, southern						
10	Colorado						
11	Connecticut	12					
12	Dakota				3		
13	Delaware				1		
14	District of Columbia						
15	Florida, northern						
16	Florida, southern				3		
17	Georgia, northern	93			203	1	
18	Georgia, southern	19			14		
19	Idaho						
20	Illinois, northern	1			2	1	
21	Illinois, southern	11			1	2	
22	Indiana				5		
23	Iowa, northern	4			19		
24	Iowa, southern	5			39		
25	Kansas	2			8		
26	Kentucky	162	2		80		
27	Louisiana, eastern	1			1	5	
28	Louisiana, western				1		
29	Maine	7			10		
30	Maryland	3			4		
31	Massachusetts	4			4		
32	Michigan, eastern	1			5		
33	Michigan, western	2			1		
34	Minnesota				4		
35	Mississippi, northern	23			38		
36	Mississippi, southern	12					
37	Missouri, eastern	1			26	2	
38	Missouri, western	14			23		
39	Montana						
40	Nebraska	4			22		
41	Nevada				2		
42	New Hampshire				1		
43	New Jersey						
44	New Mexico				10	1	
45	New York, northern				15		
46	New York, eastern	3			1		
47	New York, southern			1	3		1
48	North Carolina, eastern	8			2		
49	North Carolina, western	44			59		
50	Ohio, northern	1					
51	Ohio, southern			1	2	10	
52	Oregon	3			5		
53	Pennsylvania, eastern	3	2	2	5	2	
54	Pennsylvania, western	2			3	2	
55	Rhode Island				3		
56	South Carolina	66	3		9		
57	Tennessee, eastern	62			134		
58	Tennessee, middle	73			78		
59	Tennessee, western	37			4		
60	Texas, eastern	15			23		
61	Texas, northern	3			11		
62	Texas, western	2			11	2	
63	Utah						
64	Vermont				2		
65	Virginia, eastern	5			1		
66	Virginia, western	46	1		30	7	
67	Washington						
68	West Virginia	17			26		
69	Wisconsin, eastern				3		
70	Wisconsin, western						
71	Wyoming						
	Total	812	8	4	1,043	36	1
	Total for fiscal year 1886	814	17	11	1,198	51	6

MARSHALS, AND OTHERS, OF SUITS AND PROSECUTIONS, ETC.—Continued.

Suits pending July 1, 1887.			Sentences suspended.	Amounts of judgments recovered and costs taxed.						
				Criminal.		Civil.		In rem.		
Criminal.	Civil.	In rem.	Criminal.	Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.	
No.	*No.*	*No.*	*No.*							
299	25	.....	170	$14,302.00	$11,345.00	.....	.....	.....	.....	1
29	1	.....	8	4,100.00	3,667.20	$80.42	$99.86	.....	.....	2
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5
9	.....	.....	.....	1,600.00	386.75	.....	.....	.....	.....	6
19	1	.....	3	8,490.00	2,927.50	.....	.....	$34.37	.....	7
167	9	6	6	700.00	379.20	3,638.27	273.43	7,226.00	$311.10	8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
1	.....	.....	.....	100.00	63.25	.....	.....	.....	.....	10
5	.....	.....	.....	.....	.....	5,428.08	102.97	.....	.....	11
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12
2	.....	.....	.....	100.00	55.00	.....	.....	.....	.....	13
2	.....	.....	.....	50.00	.....	.....	.....	.....	.....	14
1	.....	.....	.....	.....	.....	.....	.....	.....	.....	15
.....	.....	.....	5	.....	.....	.....	.....	.....	.....	16
322	8	5	9	12,200.00	39,147.94	70.17	255.86	.....	125.00	17
27	.....	.....	20	5,335.00	2,495.83	.....	.....	.....	.....	18
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19
52	1	1	.....	3,184.00	1,325.12	93.48	95.15	.....	.....	20
32	4	.....	.....	4,225.00	7,102.97	.....	.....	.....	.....	21
17	.....	.....	2	300.00	704.59	.....	.....	.....	.....	22
39	.....	.....	8	5,234.00	706.31	.....	.....	.....	.....	23
47	1	.....	29	5,175.00	2,625.58	.....	.....	.....	.....	24
21	.....	.....	.....	201.00	.....	.....	.....	.....	.....	25
79	46	.....	62	25,600.00	39,389.50	2,668.02	980.10	.....	.....	26
1	10	1	.....	.....	.....	2,343.47	128.80	.....	.....	27
8	.....	.....	1	.....	.....	.....	.....	.....	.....	28
20	.....	.....	5	1,650.00	731.10	.....	.....	.....	.....	29
2	.....	.....	.....	400.00	211.40	.....	.....	.....	.....	30
13	10	6	.....	1,224.00	45.00	.....	.....	.....	.....	31
70	.....	.....	11	210.00	964.19	.....	.....	.....	.....	32
4	.....	.....	4	2,692.12	47.12	.....	.....	.....	.....	33
7	1	.....	3	520.00	111.40	.....	.....	.....	.....	34
163	.....	1	.....	5,850.00	1,722.00	.....	.....	.....	.....	35
5	.....	.....	1	425.00	634.58	.....	.....	.....	.....	36
16	.....	.....	.....	8,115.00	.....	.....	.....	.....	.....	37
23	.....	.....	.....	703.50	5,958.44	.....	.....	.....	.....	38
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39
5	.....	.....	.....	110.00	246.33	.....	.....	.....	.....	40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41
2	.....	.....	.....	.....	.....	.....	.....	.....	.....	42
5	3	1	1	1,400.00	111.05	.....	.....	.....	.....	43
5	.....	.....	.....	.....	.....	.....	.....	.....	.....	44
10	2	.....	.....	1,985.00	.....	.....	.....	.....	.....	45
7	57	4	1	900.00	.....	6.55	31.24	.....	.....	46
39	32	2	.....	1,035.00	.....	28,655.83	30.50	.....	.....	47
10	.....	3	11	1,562.00	2,090.00	71.80	35.60	.....	.....	48
272	17	.....	183	16,850.00	24,751.11	1,429.78	768.00	.....	.....	49
7	.....	.....	.....	1,455.00	1,551.26	.....	.....	.....	.....	50
8	3	.....	.....	2,695.00	161.75	.....	.....	.....	.....	51
.....	1	.....	.....	560.00	.....	.....	.....	.....	.....	52
2	42	1	.....	.....	.....	415,359.51	4,392.82	68.25	38.00	53
25	5	2	1	200.00	290.16	.....	.....	.....	.....	54
2	1	.....	.....	.....	.....	.....	.....	.....	.....	55
44	1	.....	9	11,400.00	.....	1,464.00	191.60	.....	.....	56
137	1	.....	128	21,835.00	12,986.75	339.47	103.46	.....	.....	57
118	7	3	51	14,935.00	11,754.81	971.91	520.88	.....	.....	58
198	.....	.....	10	2,930.00	.....	.....	.....	.....	.....	59
56	.....	.....	1	1,300.00	.....	.....	.....	.....	.....	60
22	1	.....	.....	500.00	393.56	322.19	39.80	.....	.....	61
12	.....	.....	2	.....	2,900.00	.....	.....	.....	.....	62
1	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
20	.....	.....	.....	2,100.00	.....	.....	.....	.....	.....	64
14	1	.....	.....	50.00	.....	.....	.....	.....	.....	65
129	40	.....	28	8,800.00	343.65	984.07	663.09	.....	.....	66
.....	.....	1	.....	.....	.....	.....	.....	.....	.....	67
395	2	.....	17	5,900.00	2,950.24	.....	.....	.....	.....	68
1	.....	.....	.....	600.00	.....	.....	.....	.....	.....	69
4	.....	.....	.....	600.00	.....	.....	.....	.....	.....	70
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	71
3,052	333	37	790	212,387.62	183,277.64	463,927.02	8,713.16	7,328.62	474.10	
2,103	287	46	937	231,888.99	180,125.07	325,584.07	7,361.43	3,689.08	2,388.22	

I.—Abstracts of Reports of United States District Attorneys, Marshals, and others, of Suits and Prosecutions, etc.—Continued.

	JUDICIAL DISTRICTS.	Amounts paid to collectors during the fiscal year.					
		Criminal.		Civil.		In rem.	
		Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.
1	Alabama, northern	.....	$39.23	.....	.....	.....	.....
2	Alabama, middle	.....	.....	.....	$17.15	.....	.....
3	Alabama, southern	.....	.....	.....	.....	.....	.....
4	Alaska	.....	.....	.....	.....	.....	.....
5	Arizona	$10.00	.....	.....	.....	.....	.....
6	Arkansas, eastern	315.00	123.63	.....	.....	.....	.....
7	Arkansas, western	220.00	108.33	.....	.....	$34.37	.....
8	California, northern	16,580.17	379.20	$5,711.00	.....	7,226.00	$311.10
9	California, southern	.....	.....	.....	.....	.....	.....
10	Colorado	.....	.....	.....	.....	.....	.....
11	Connecticut	1,263.00	427.59	.....	.....	186.76	95.62
12	Dakota	25.00	.....	.....	.....	.....	.....
13	Delaware	40.00	115.87	.....	.....	.....	.....
14	District of Columbia	36.25	1.25	.....	.....	.....	.....
15	Florida, northern	.....	.....	.....	.....	.....	.....
16	Florida, southern	40.00	.....	.....	.....	.....	.....
17	Georgia, northern	2,285.00	371.92	686.03	235.03	1,762.67	125.00
18	Georgia, southern	243.40	196.70	.....	.....	.....	.....
19	Idaho	.....	.....	.....	.....	.....	.....
20	Illinois, northern	3,029.00	1,185.78	131.00	55.73	2,100.00	150.00
21	Illinois, southern	1,450.00	2,247.39	.....	.....	.....	.....
22	Indiana	450.00	811.56	.....	.....	.....	.....
23	Iowa, northern	1,465.86	915.42	.....	.....	.....	.....
24	Iowa, southern	1,553.88	1,840.45	.....	.....	.....	.....
25	Kansas	.....	.....	.....	.....	.....	.....
26	Kentucky	1,990.00	375.53	707.07	89.72	.....	.....
27	Louisiana, eastern	50.00	11.36	.....	.....	.....	.....
28	Louisiana, western	.....	.....	.....	.....	.....	.....
29	Maine	1,498.18	104.50	.....	.....	.....	.....
30	Maryland	80.00	39.66	.....	.....	.....	.....
31	Massachusetts	765.00	248.43	165.00	110.50	4,101.93	.....
32	Michigan, eastern	245.00	167.82	.....	.....	.....	.....
33	Michigan, western	1,680.00	310.46	.....	.....	.....	.....
34	Minnesota	150.00	358.39	.....	.....	.....	.....
35	Mississippi, northern	647.50	24.30	.....	.....	.....	.....
36	Mississippi, southern	275.00	404.87	.....	.....	.....	.....
37	Missouri, eastern	312.00	53.08	.....	.....	3,399.16	90.00
38	Missouri, western	538.50	3,120.74	682.40	157.62	.....	.....
39	Montana	.....	.....	.....	.....	.....	.....
40	Nebraska	57.00	34.49	.....	.....	.....	.....
41	Nevada	1,100.00	.....	.....	.....	.....	.....
42	New Hampshire	450.00	165.03	.....	.....	.....	.....
43	New Jersey	1,380.00	134.05	.....	.....	1,200.00	243.83
44	New Mexico	190.00	17.45	.....	.....	.....	.....
45	New York, northern	3,347.50	.....	.....	.....	.....	.....
46	New York, eastern	175.00	.....	.....	98.33	170.84	.....
47	New York, southern	580.00	136.70	67,411.63	46.90	500.00	244.00
48	North Carolina, eastern	513.50	818.69	.....	.....	.....	.....
49	North Carolina, western	475.00	4,727.10	290.00	.....	.....	.....
50	Ohio, northern	1,165.00	947.42	.....	.....	.....	.....
51	Ohio, southern	795.00	145.35	.....	.....	77.28	22.21
52	Oregon	560.00	.....	.....	.....	.....	.....
53	Pennsylvania, eastern	240.00	241.29	3,147.24	320.85	.....	.....
54	Pennsylvania, western	165.00	256.31	.....	.....	1,425.12	594.88
55	Rhode Island	.....	.....	.....	.....	.....	.....
56	South Carolina	190.00	319.45	45.86	83.46	.....	.....
57	Tennessee, eastern	.....	679.66	.....	.....	.....	.....
58	Tennessee, middle	1,535.00	4,850.11	264.08	144.34	250.00	361.35
59	Tennessee, western	.....	.....	.....	.....	.....	.....
60	Texas, eastern	892.00	880.40	.....	.....	.....	.....
61	Texas, northern	215.00	120.64	122.19	39.80	.....	.....
62	Texas, western	55.00	57.70	.....	.....	.....	.....
63	Utah	.....	.....	.....	.....	.....	.....
64	Vermont	350.00	83.14	.....	.....	.....	197.49
65	Virginia, eastern	2,196.00	250.00	22.56	94.34	.....	.....
66	Virginia, western	245.00	88.50	203.52	169.97	.....	.....
67	Washington	.....	.....	.....	.....	.....	.....
68	West Virginia	200.00	84.92	.....	.....	.....	.....
69	Wisconsin, eastern	400.00	82.57	.....	.....	.....	.....
70	Wisconsin, western	275.00	172.75	.....	.....	.....	.....
71	Wyoming	.....	29.23	.....	.....	.....	.....
	Total	54,983.74	29,306.41	79,589.58	1,663.74	22,434.13	2,435.48
	Total for fiscal year 1886	62,304.02	27,403.31	48,980.07	5,455.56	28,182.63	2,004.34

K.—Abstract of Seizures of Property for Violation of Internal-Revenue Laws for the fiscal year ended June 30, 1887.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	323	$451.00	.....	.....	70	$25.50	$1,592.00
Arkansas	.....	.....	.....	.....	.....	.....	195.00
California	694	1,252.00	88,725	$1,062.50	47,815	4,758.00	15,992.10
Connecticut	1,168	1,385.00	20,035	313.00	.....	.....	3,241.00
Georgia	3,264	3,975.00	.....	.....	.....	.....	18,862.03
Illinois	69,669	17,417.22	.....	.....	.....	.....	10,050.00
Indiana	66	93.00	.....	.....	.....	.....	13.50
Iowa	235	550.00	.....	.....	.....	.....	34.25
Kansas	265	210.00	10,000	100.00	21	8.00	.....
Kentucky	2,266	1,563.73	.....	.....	.....	.....	2,997.00
Louisiana	202	157.50	200	5.00	1,210	200.00	.....
Maryland	262	290.00	2,400	39.00	.....	.....	6.75
Massachusetts	628	294.00	.....	.....	.....	.....	252.00
Michigan	223	348.00	1,219	25.00	.....	.....	.....
Mississippi	.....	.....	.....	.....	.....	.....	100.00
Missouri	93	91.10	.....	.....	.....	.....	210.28
New York	896	834.75	8,450	168.88	16	6.64	12,233.00
New Hampshire	57	125.00	.....	.....	.....	.....	.....
New Jersey	186	57.00	8,070	78.00	.....	.....	25,200.00
North Carolina	5,489	4,000.37	.....	.....	1,254	671.00	12,040.20
Nebraska	.....	.....	.....	.....	.....	.....	22.80
New Mexico	.....	.....	.....	.....	.....	.....	9.00
Ohio	1,097	1,050.00	115	1.50	.....	.....	851.00
Oregon	1,450	2,067.00	70,550	1,411.00	.....	.....	9,062.10
Pennsylvania	509	451.00	10,723	143.20	335	62.00	286.00
Rhode Island	97	194.00	.....	.....	.....	.....	.....
South Carolina	794	837.00	.....	.....	.....	.....	2,136.83
Tennessee	2,063	1,028.00	.....	.....	68	3.00	3,852.00
Texas	108	157.62	.....	.....	75	7.00	196.14
Vermont	57	125.00	.....	.....	.....	.....	.....
Virginia	4,541	1,749.41	.....	.....	10	3.00	4,004.10
West Virginia	21	24.00	.....	.....	.....	.....	95.00
Wisconsin	49	94.00	.....	.....	.....	.....	3.00
Total	96,772	40,871.70	220,487	3,347.08	50,874	5,744.14	123,537.08
Total for fiscal year 1886	118,586	68,266.27	702,795	7,331.15	4,981	1,137.37	210,247.62

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50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 7.

ANNUAL REPORT

OF THE

ATTORNEY-GENERAL

OF THE

UNITED STATES

FOR

THE YEAR 1887.

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1887.

REPORT

OF

THE ATTORNEY-GENERAL.

DEPARTMENT OF JUSTICE,
Washington, D. C., December 1, 1887.

To the Senate and House of Representatives of the United States in Congress assembled:

In compliance with the law the following report of the business of the Department of Justice during the fiscal year ending June 30, 1887, together with statistics of crime against the United States, and a statement of the appropriations under the control of the Attorney-General, is respectfully submitted:

BUSINESS OF THE SUPREME COURT.

The condition of the docket of the Supreme Court of the United States at the close of the last term (October term, 1886), when compared with its condition at the close of the term next preceding (October term, 1885), exhibits an increase of 44 cases in the number left undisposed of on the two dockets, the appellate and the original.

At the close of the October term, 1885, there remained undisposed of on the appellate docket 900 cases, and on the original docket 4. The number of cases docketed at the October term, 1886, was 499, of which 496 were on the appellate and 3 on the original docket, making the total number of cases on the docket at that term 1,403, of which 1,396 were on the appellate and 7 on the original docket. Of this number 455 were disposed of, and of these 451 were on the appellate and 4 on the original docket.

The number of cases actually brought under consideration was 332, of which 213 were argued orally and 119 submitted on printed arguments.

Of the 451 cases on the appellate docket disposed of, 205 were affirmed, 95 reversed, 47 dismissed, 84 settled and dismissed by agreement of parties, 15 docketed and dismissed pursuant to Rule 9, and in 5 cases questions certified to the Court were answered.

The number of cases decided at this term (October term, 1886), in which the United States were concerned, was 45, of which 10 were de-

cided in favor of and 30 against the United States, and in 5 criminal cases questions certified were answered. Of those in which the United States appealed, 19 were affirmed, 3 reversed, and 2 dismissed. Twenty of the cases were appeals from the Court of Claims, in 13 of which the judgment was affirmed and in 7 reversed. Besides the cases in which the United States were concerned that were decided, there were 4 others that were dismissed by the Court, and of these 2 were dismissed at the instance of the United States and 2 at the instance of the other side.

Thus the total number of cases disposed of at the October term, 1886, in which the United States were interested, was 49.

The above does not include 4 cases on the appellate docket, from the Court of Claims, in which the District of Columbia was a party.

BUSINESS OF THE COURT OF CLAIMS.

Since the last report 449 suits, claiming upward of $4,150,000, have been brought under the ordinary jurisdiction of the court.

The total number of such cases now pending is 1,110, claiming upward of $18,250,000.

Under the act of March 3, 1883, known as the "Bowman act," there have been transmitted to the court, to date, 2,038 cases. The amount claimed can not be stated, but involves a very large sum.

During the last term 147 of these cases, claiming about $1,260,000, were acted on by the court and reported to Congress. Of this number 34 cases, aggregating upward of $670,000, were dismissed for want of jurisdiction.

In 63 cases the findings of the court were favorable to claimants, but for reduced amounts.

There are now pending about 1,819 cases, involving, in so far as can be ascertained from the petitions and other papers received, upward of $50,000,000.

Under the same act there have been transmitted by heads of Departments, to date, 29 claims, amounting in the aggregate to upward of $4,000,000. One case, claiming $1,226,804.81, with interest, was acted on by the court during the term and a finding for $249,000 certified to the Department transmitting the claim.

Nine cases, claiming about $350,000, are now pending, one of which has been submitted and is now held under advisement by the court.

There are also pending matters entertained by the court under the provisions of section 2 of said act.

FRENCH SPOLIATIONS.

The petitions filed in French spoliation cases number 5,560, representing 2,386 vessels and about $30,000,000. Thirteen cases arising upon four vessels were reported by the court, with favorable recommendations, to Congress on December 6, 1886.

Sixty-eight additional cases arising upon 29 vessels have been passed upon by the court in favor of claimants and will be reported to Congress at its next session.

Twelve cases upon 12 vessels have been decided against the claimants; 200 additional are now on trial.

The amount reported in favor of claimants in all the 81 cases passed upon in the aggregate is about $425,000, varying in sums from $66.40 to $45,318.66.

The general principles involved in these cases have been fully discussed, and four opinions have been delivered by the court, settling some of the important questions governing them.

The following is a summary of the business of the last term:

CLAIMS AGAINST THE UNITED STATES.

There were brought to trial 314 suits, claiming $18,551,605.58. In 24 of these, claiming $105,595.66, judgment was for defendants.

In 290 suits, claiming $18,446,009.92, judgment was for claimants for $3,409,953.21. In this sum is embraced the amount of $2,858,798.62, the judgment in the case of the Choctaw Indians, which was rendered in the Supreme Court and ordered by mandate from that court to be entered in the Court of Claims.

Two suits, claiming $662.26, were discontinued on claimants' motion.

CLAIMS AGAINST THE DISTRICT OF COLUMBIA.

Of these, there were brought to trial 8 suits, claiming $246,121.73. In 5 cases, claiming $130,980.33, judgment was for defendant. One case, claiming $3,000, was dismissed by consent.

In 3 cases, claiming $115,141.40, judgment was for claimants for $44,699.33.

In 2 cases judgment was recoved in favor of the District on counter-claims for $11,732.16.

There are now pending 34 cases, claiming upwards of $1,500,000. Of these, 1 has been submitted, 8 are prepared for trial, and the balance are in course of preparation for submission to the court.

Whole number of cases disposed of by judgment	325
Amount claimed in them	$18,801,389.57
For defendants, 32 cases, claiming	240,238.25
For claimants, 293 cases, claiming	18,561,151.32
Amounts recovered by claimants therein	5,454,652.54
Amounts recovered by defendants on counter-claims	11,732.16

The tabular statement of United States suits presented with previous reports is annexed, with additions to date (Exhibit E).

PROCEEDINGS UNDER THE ACT GIVING CIRCUIT AND DISTRICT COURTS OF THE UNITED STATES CONCURRENT JURISDICTION WITH THE COURT OF CLAIMS.

Under the provisions of section 6 of the act approved March 3, 1887 (Forty-ninth Congress, second session, chapter 359), copies of petitions in suits for settlement of claims in the circuit and district courts of the United States have been received in this office in 107 cases, which may be classified as follows:

For fees of United States attorneys	1
For fees of clerks of United States district courts	3
For fees of United States marshal	1
For fees of United States commissioners	13
For fees of United States deputy surveyors	7
For fees of United States supervisors and deputy marshals at elections	76
For pay of night engineer at post-office in Omaha	1
For fees of United States consul	1
For refund of penalty under revenue law	1
For repairs on revenue steamer	1
For work on public building, Governor's Island	1
For compensation as interpreter to United States legation in China	1

In all these cases the petitions have been referred to the several departments before whom the matters would ordinarily be brought, for examination, with a request that this Department be advised, for the instruction of the defending district attorneys, of any matters of counter-claim, set-off, or defense within the knowledge of the officers of those departments. Such replies as have been received to these requests have been furnished to the several district attorneys. Such requests for advice in the preparation of defenses as have been received from district attorneys have been or will be promptly complied with.

EXHIBITS ACCOMPANYING THIS REPORT.

Exhibit A is a statement of the civil suits to which the United States was a party, terminated in the circuit and district courts of the United States during the fiscal year ending June 30, 1887, and of such suits pending in said courts July 1, 1887, as reported by the district attorneys.

During the last fiscal year 1,777 civil suits were terminated. In 922 of these, judgments were for the United States; in 102, for the defendants; and 703 were either *nol. pros.*, dismissed, or discontinued; 26 were appealed from the district to the circuit court, and 24 from the circuit to the Supreme Court. Many of the civil suits reported *nol. pros.*, dismissed, or discontinued were settled by authority of the Treasury Department, and discontinued under its direction. There were pending July 1, 3,054 civil suits to which the United States was a party.

Exhibit B is a statement of the criminal prosecutions terminated in the circuit and district courts of the United States during the last fiscal year, and of such prosecutions pending July 1, 1887.

There were terminated during the last year 12,905 criminal prosecutions; 227 of these were prosecutions under the customs laws, in which there were 120 convictions, 27 acquittals, and 80 were entered *nol. pros.*, discontinued, or quashed; 5,064 under the internal-revenue laws, in which were 3,100 convictions, 803 acquittals, and 1,161 were entered *nol. pros.*, discontinued, or quashed; 540 under post-office laws, in which there were 302 convictions, 115 acquittals, and 123 entered *nol. pros.*, discontinued, or quashed; 96 under election laws, in which there were 45 convictions, 13 acquittals, and 38 entered *nol. pros.*, discontinued, or quashed; 6 under the civil rights acts, in which there were — convictions, 2 acquittals, and 4 entered *nol. pros.*, discontinued, or quashed; 298 under intercourse acts, in which there were 260 convictions, 9 acquittals, and 29 entered *nol pros.*, discontinued, or quashed; 175 under the pension laws, in which there were 77 convictions, 27 acquittals, and 71 entered *nol. pros.*, discontinued, or quashed; 36 for embezzlement, in which there were 14 convictions, 6 acquittals, and 16 entered *nol. pros.*, discontinued, or quashed; 6,463 miscellaneous prosecutions, in which there were 4,080 convictions, 1,348 acquittals, 1,035 entered *nol. pros.*, discontinued, or quashed.

In many of the prosecutions under the internal-revenue laws entered *nol. pros.*, discontinued, or quashed a compromise and settlement were made in the Internal Revenue Bureau of the Treasury Department.

There were pending 7,346 criminal prosecutions, viz: 145 for violation of customs laws, 3,113 for violation of internal-revenue laws, 417 for violation of post-office laws, 171 for violation of election laws, 7 under naturalization laws, 83 under the intercourse laws, 179 under pension laws, 80 embezzlement, 3,151 miscellaneous prosecutions.

Exhibit C shows the amount arising and realized from civil suits to which the United States was a party, and from criminal prosecutions in the circuit and district courts of the United States, during the last fiscal year.

The aggregate amount of judgments rendered in favor of the United States in civil suits during the last year was $1,651,250.19, and the amount actually collected on these judgments was $152,557.91, while $19,678.61 was obtained during the year on judgments rendered in former years for the United States, and $240,229.14 was otherwise realized in civil suits.

The aggregate amount of fines, forfeitures, and penalties imposed during the year in criminal prosecutions was $475,784.34, and the amount of these fines, forfeitures, and penalties collected during the year was $98,655.81, while $14,245.25 was realized on fines, forfeitures, and penalties imposed in former years.

Exhibit D is a statement of civil suits to which the United States was not a party commenced and terminated in the circuit and district courts of the United States during the last fiscal year; and of such suits pending July 1, 1887, 10,769 were commenced during the year,

of which 2,026 were cases in admiralty and 8,743 were other miscellaneous suits.

Judgments for plaintiffs in these cases were as follows: 693 in admiralty, amounting to $944,637.66; 3,760 in other suits, amounting to $34,248.61.

Judgments for defendants were 128 in admiralty, amounting to $114,852,572.87, and 941 in other suits, amounting to $277,534.48; 780 in admiralty were either dismissed or discontinued, as were also 3,037 other suits; 29,479 civil suits, to which the United States was not a party, were pending in the circuit and district courts of the United States July 1, 1887, viz, 4,132 in admiralty and 23,347 other miscellaneous suits.

Exhibit E is a tabular statement of causes heretofore disposed of, and also of those now pending in the Court of Claims.

Exhibit F is a general statement of all appropriations placed under the Department of Justice which were available, and those from which payments were made during the fiscal year ending June 30, 1887.

Exhibit G 1 is a statement of the court expenses incurred in the fiscal year 1885 and paid in the fiscal year 1887.

Exhibit G 2 is a statement of the court expenses incurred in the fiscal year 1886 and paid in the fiscal year 1887.

Exhibit G 3 is a statement of the court expenses incurred and paid in the fiscal year 1887, viz:

To United States marshals	$622,165.44
To attorneys	296,469.83
To clerks	102,486.60
To jurors	453,719.80
To witnesses	564,551.81
To commissioners	68,535.25
To prisoners	243,116.37
To rent	43,067.16
Miscellaneous expenses	290,600.41
Amounting to	2,684,712.67

Exhibit G 4 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for prosecution of crimes.

Exhibit G 5 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for defending suits in claims against the United States.

Exhibit G 6 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for making defense in French Spoliation cases.

Exhibit G 7 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for repairs to courthouse, District of Columbia.

Exhibit G 8 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for punishing violations of intercourse acts and frauds.

Exhibit G 9 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for support of convicts.

Exhibit G 10 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for contingent expenses, Department of Justice, including the appropriation for furniture and repairs, books for Department library, books for the office of Solicitor, stationery, and miscellaneous items.

Exhibit G 11 is a statement showing items, amounts, cause of expenditure, and persons paid from the appropriation for building, Department of Justice.

Exhibit H is a statement of payments made during the fiscal year 1887 to supervisors at Congressional elections in 1884 and 1886.

Exhibit I shows the number of assistant attorneys, regular and special, and the compensation paid to each, as required by sections 195 and 385 of the Revised Statutes.

Exhibit K is the report of the Solicitor of the Treasury, showing the amount, character, and results of the litigation under his direction for the fiscal year ending June 30, 1887.

Exhibit L is the report of the librarian of the Department.

Exhibit M is a detailed statement giving the names of the penitentiaries where United States prisoners are confined, their location, and the number of convicts confined in each.

Exhibit N is a detailed statement showing the jails in which United States prisoners were confined and the number in each.

Exhibit O is the annual report of the president of the Board of Trustees of the Reform School for the fiscal year ending June 30, 1887.

Exhibit P is the annual report of the warden of the United States jail in the District of Columbia.

Exhibit Q is a report of the Architect of the Capitol upon the improvements and repairs to the court-house, District of Columbia, during the fiscal year ending June 30, 1887.

Exhibit R is a report of the clerk of pardons of the Department of Justice, with a tabulated statement showing the names of the persons convicted in the United States district courts who were pardoned during the fiscal year ending June 30, 1887, the districts in which they were tried, the terms of court at which they were convicted, their offenses, sentences, date of pardon, and the principal reasons for recommending Executive clemency.

Exhibit S is a copy of the opinion in the case of *Ex parte* John G. Byers, decided on the 10th of October, 1887, in the United States district court for the eastern district of Michigan.

Exhibit T is a copy of correspondence in relation to expenses of serving process in the Territories.

Exhibit U is a copy of a letter of Mr. Worthington, attorney of the United States for the District of Columbia, dated November 15, 1887, in relation to the suit as to the Potomac Flats, directed by the act of Congress approved August 5, 1886.

In my last annual report I called attention, by title merely, without repeating at length either my reasons for making them or my views upon them, to a number of suggestions and recommendations made in the report preceding that, upon which I thought it important that there should be legislation. I append a list of these matters as have not been acted upon, and of the pages of the report for 1885 upon which they are to be found, and again urge the importance, if not the necessity, of legislation upon them.

	Page.
Fees of marshals in the Territories of Montana, Idaho, and Wyoming	11
Outgoing marshals	12
Pay of deputy marshals	12
Revision of the fee bill	12
Attorneys of the United States for the districts of New Mexico and Arizona	12
Clerks of courts	13
Respecting funds paid into court	13
Substitution of fiscal for calendar year	14
Protection to civil officers	14
Protection to witnesses	15
Witnesses	15
Fees of witnesses and jurors in Territories	15
Criminal procedure	16
Perjury	22
Code of laws for the District of Columbia	23
Juries in the District of Columbia	24
Special jurors in the District of Columbia	27

UNITED STATES PRISONERS.

As heretofore, the usual examinations of penitentiaries in which United States prisoners are confined have been made during the past year. Every attention has been given by the Department's agents to the care and treatment of Government prisoners. The various penitentiaries referred to have been found to be in good condition, and the convicts humanely treated and well cared for.

Owing to the abolishment of the contract system by legislative enactment in several States, and the passage of a recent act by Congress forbidding the employment or hiring out of United States prisoners on contract, new arrangements have had to be made with several penitentiaries. In fact, in a few instances, a different assignment has been required for the reason that penitentiaries which heretofore could receive prisoners from outside of their own State are now forbidden to do so. In making these assignments, the Department has, as far as possible, endeavored to confine Government prisoners in an institution situated in the State in which they were convicted. Owing to the fact that a number of the States do not have suitable prisons, or the system of confining criminals is not humane, this can not always be done.

The various examinations that have been made, and the recent laws that have been enacted, with respect to the labor of prisoners, prove more conclusively than ever the absolute need of a

GOVERNMENT PENITENTIARY AND REFORMATORY.

As urged in my previous reports to Congress, there should be, in my opinion, provisions at once made looking to the erection of at least one United States penitentiary, and, if possible, a reformatory. The objection in the minds of many, that the cost of conducting such an institution would be so much greater than the existing arrangement, is being almost overcome by the fact that the favorable contracts which the Depart ment has heretofore been able to enter into can no longer be made. This arises from the fact that laws passed recently by several of the States and by Congress, which have been referred to above, prevent the employment of prisoners on contract labor. This necessitates a resort to experiments in other systems, as provision must necessarily be made for the working of convicts, if discipline is to be maintained and the prisoners' health and comfort considered.

In the institutions where the larger majority of United States prisoners have heretofore been confined, the Government has been at a slight expense or none at all for the keeping of its convicts, but recently the Department has been advised by these penitentiaries that in view of the laws of their own States and the act of Congress, they are unable to receive United States prisoners upon the same favorable terms as heretofore; and the Department, recognizing this inability on their part, has entered into new contracts at prices ranging from 25 to 35 cents per day for each prisoner; so that at the present time, in almost every instance, each prisoner convicted in the United States courts throughout the country costs the Government a per diem compensation for his subsistence and care while serving out his sentence. Apart from this, the difficulty of obtaining suitable penitentiaries for the confinement of prisoners convicted in States where no proper prisons exist, or where the system of imprisonment is such that the Department could not permit the Government convicts to come under its provisions, is a serious item for consideration in connection with this subject. The number of institutions that will receive prisoners from outside the State in which they are located is limited, and there is every reason to believe that there will be fewer in the coming years. The Government will then have to meet the question directly and provide at once some proper place for the confinement of its criminals or pay exorbitant rates and confine the convicts in institutions which are entirely unsuited for their incarceration.

The cost of conducting a Government penitentiary will not, in my opinion, be greater eventually than the cost of subsisting the prisoners in the various penitentiaries throughout the country will be. There are at all times from 1,000 to 1,500 prisoners serving sentences. If two

penitentiaries were built, so located geographically that they would be easy of access to the different parts of the country, the difficulties now lying in the way, of being able to properly care for Government convicts, would be obviated and the United States would not be compelled to rely on the various State institutions for the keeping of its own criminals.

Again, if an institution such as referred to should be erected, the Government would have direct and absolute control of all its convicts. At present the control is in an indirect way, although it is proper to state that all the officers of institutions where Government prisoners are confined readily accede to the wishes of the Government in adopting any plans or accepting any suggestions looking to the comfort of United States prisoners.

A large number of prisoners convicted in United States courts are those who have committed but a single offense, and who have but commenced a career of crime. If they could be prevented from associating with hardened criminals, and not confined in an institution which in every way suggests a criminal life, many, perhaps, could be reformed. Besides, many are young men who have held positions of trust and responsibility, and who, through temptation, have committed some crime against the laws of the country. These, and the class referred to above, should not be confined in a prison, but the Government should provide a suitable reformatory where proper influences could be thrown around them and their reformation effected, as is done now in several States.

The bill which was presented to Congress for the appointment of a commission to inquire into the advisability of building Government penitentiaries and a reformatory was adversely acted upon. Nevertheless, I believe this subject is of such importance that favorable action on it should be taken at once.

In addition to all this, it would seem that the United States should have model prisons and reformatories of its own in which to confine its criminals, and provisions could be made for the employment of the inmates at some suitable industries on a system of labor which would not violate the recent act of Congress, nor be inconsistent with the laws passed by the several States and the prevailing opinions relative to the subject of contract labor.

STATISTICS.

During the year ending June 30, 1887, there were received in the different penitentiaries, reformatories, etc., throughout the United States, 842 prisoners. The total number in custody during the year was 2,070. There were discharged during the year 914, and on the 30th day of June, 1887, there were still in confinement 1,156. Of the 914 discharged, there were 827 by expiration of sentences, 25 died, 38 were pardoned, 15 released by writ of habeas corpus, and 9 transferred to the insane asylum. Of the 842 prisoners received during the year, 123 were com-

mitted for violation of the revenue laws, 153 for counterfeiting, 94 for violation of the postal laws, and 472 for other offenses; 609 were born in the United States; 233 were foreign born; 817 were males, and 25 were females; 572 claimed to be temperate, and 270 admitted themselves to be intemperate; there were 680 whites, 134 blacks, 22 Indians, and 6 Chinese; 633 could read and write, 29 could read only, 180 could neither read nor write; 459 were married, 383 were single; 787 were in prison for the first time, and 55 had heretofore served sentence; 82 were under 20 years of age when admitted, 280 between 20 and 30, 183 between 30 and 40, 132 between 40 and 50, and 165 over 50 years of age. Of the 1,156 prisoners in confinement on the 30th day of June, 1887, 109 were idle, 11 disabled or sick, 375 were working "on contract," 28 "on piece price," 375 "on State account," and 258 on prison duties.

Attached to my report (Exhibit M) is a detailed statement giving the names of the penitentiaries used by the Government during the past year, their location, the name of the warden, districts from which United States prisoners have been received during the past year, and detailed statistics of each institution, such as are referred to in the above general summary.

The total number of prisoners in the county jails throughout the United States during the year was 10,603 and the number in confinement on the 30th day of June, 1887, was 883.

Exhibit N, attached to this report, is a detailed statement, as near correct as is possible to obtain, showing the jails which have been used during the past year, the location of the same, and detailed statistics with regard to each institution.

JAIL, DISTRICT OF COLUMBIA.

During the past year an agent of this Department carefully examined into the workings and needs of the jail in this district, which resulted in many beneficial changes. To nearly all the recommendations made the warden gave his hearty approval, and he is co-operating with the Department to properly carry them out.

It is to be regretted that the entire management of this institution is not placed directly under some one authority. As the Attorney-General is required by law to pass upon all the accounts of the jail, he should, if this requirement is to be continued, have entire control of the institution.

Some provision should at once be made by Congress for the erection of an additional wing at the jail, or a separate building for the confinement solely of female prisoners. As at present arranged, this class of convicts are confined in the front portion of the jail, which up to the present has been entirely unfit for their reception. Needed improvements are now going on which will tend greatly to their comfort. It is, however, only a temporary relief, and the absolute need of an additional wing or building, for the female prisoners, will surely on investi-

gation commend itself to Congress. The grounds about the jail at present are open to the public, and it is with difficulty that communication from the outside with the inmates is prevented. There is a large tract of land surrounding the jail, which could be made available for many purposes if a wall should be erected around the inclosure. It could be utilized for a garden, which would go far towards supplying the jail with vegetables and at the same time afford an opportunity for the prisoners once in a while to obtain exercise in the open air. To persons confined for any length of time this is almost a necessity. I therefore earnestly recommend to Congress, that an appropriation be made for the building of a suitable wall around the entire jail inclosure. In this connection, the removal of the small-pox hospital, which is situated on the jail grounds, is suggested. On at least one occasion the disease has been communicated to the inmates of the jail by the proximity of the pest-house. Apart from this fact the land will be needed and should be included within the jail inclosure.

The salary of the warden is inadequate for the responsibilities and duties required. I believe that the compensation of the warden of the jail in this district should be increased from $1,800 to $2,500 per annum, and I so recommend.

In connection with the above, your attention is invited to the report of the warden, marked Exhibit P.

REPORT OF THE SOLICITOR OF THE TREASURY.

I submit the report of the Solicitor of the Treasury as an exhibit hereto (Exhibit K).

GRAND AND TRIAL JURIES IN THE TERRITORIES.

I again call the attention of Congress to the method of summoning grand and trial juries in the Territorial district courts in cases where the United States is a party. I submitted a letter upon this subject from Judge Barnes, of the supreme court of the Territory of Arizona, with my last annual report. I consider the matter important and deserving consideration.

RECORDS OF UNITED STATES COURTS.

The necessity for legislation supplementary to sections 889 and 904, Revised Statutes, and to the act of January 31, 1879 (20 Statutes at Large, pages 277 and 278), sections 2 and 3, respecting the restoration of court records, to which I called attention in my last annual report, still exists. The condition of the records of several United States courts makes it as difficult to know what the records are as in some instances it would be to restore a lost or destroyed record by substitution. The existing law relative to records of courts makes the expense of restoration payable out of the judiciary fund, at the discretion of the

Attorney-General. The portion of the judiciary fund available for such an expense is classed as "miscellaneous expenses of United States courts," and is largely drawn upon for a great variety of miscellaneous expenses, and so largely, that the appropriations are not adequate to incur the additional expense which will be found necessary to place the records referred to in proper order.

I therefore suggest that Congress make an appropriation specifically for this purpose, available as long as the Attorney-General shall find the necessity for such an expense to exist.

CHANGES IN THE JUDICIAL SYSTEM OF THE UNITED STATES.

In my last annual report I said:

> It is impossible to overestimate the necessity that exists for a change in the judicial system to meet the demands of the constantly increasing business of the country; and I would simply call attention in this connection to my suggestions in the last report, pages 36–43, and respectfully urge some change be made that will remedy the evils complained of on all sides, whether that change be in accordance with my views or not.

I do not know that I can express in any stronger language than I have quoted the necessity that does exist for a change in the judicial system and my opinion that Congress should at once take action in the matter. I may add, however, as showing the general sentiment throughout the country, that almost every mail received at the Department brings me one or more letters about this matter from people of such legal or other standing as entitles them to a hearing. No question of public importance is so strongly and incessantly pressed upon me by people of nearly all classes and callings as this. I respectfully urge that something be done at the present session.

DEPARTMENT BUILDINGS AND GROUNDS.

I again suggest that as the grounds adjoining the Department of Justice are a part of the original purchase they should be placed, together with the building itself, under the exclusive control of the Attorney-General, and thus avoid a divided jurisdiction of the whole property dedicated by law for the use of the Department of Justice.

NEW BUILDING FOR THE DEPARTMENT OF JUSTICE, SUPREME COURT, AND OTHER COURTS AND COMMISSIONS OF THE UNITED STATES.

In my report for 1885 I suggested the propriety of erecting "a proper building for the accommodation, in addition to the Department of Justice, of the Supreme Court and other proper courts and commissions of the United States," and said:

> The necessity for quarters for the Supreme Court of the United States, other than those now occupied, is apparent; the present court-room is manifestly too small, and its location not sufficiently apart from the publicity and bustle attending the sessions of Congress. Accommodations should be provided for the court not only commen-

surate with its high position and dignity, but as well the character and volume of its work, the increasing growth of the bar, and the number of interested parties to causes and other spectators.

The site already belongs to the Government, is of sufficient size, and convenient to most of the Executive Departments and to the Executive Mansion.

Courts and commissions, having the dignity of, and acting in reality as, courts of the United States, are created from time to time as necessity calls for them. It seems fitting that these should be located in a proper Government building with the Department of Justice and the Supreme Court, all convenient to each other and under one roof, and not, as now and heretofore, in rooms hired from private persons at considerable outlay for rent and other expenses.

This suggestion I renewed in my report for last year. I now repeat it and urge the appropriation of a sufficient sum to erect upon the ground now occupied by the present building of the Department of Justice, and upon the lot adjoining it, a building such as I have mentioned above. The reasons for this suggestion, which I gave before, exist now and gain strength with every year that passes. While the court-room proper is wanting in convenience for the judges, officers of the court, and members of the bar, as already noticed, the clerk's office in its arrangements and accommodations is much worse.

PORTRAITS OF THE JUDGES OF THE SUPREME COURT.

Portraits of the Presidents of the United States have been procured and placed in the Executive Mansion, and portraits of the different heads of the Departments have been placed in these Departments, at the public expense. It has occurred to me, to complete the list of our galleries of men who have been conspicuous in the public service, it would be proper for Congress to provide for furnishing the portraits of the judges of the Supreme Court to adorn the chamber of that court. A more interesting and instructive collection of pictures than that of men who have been members of that high tribunal, and exerted the influence upon the country and its institutions they have, can not be made, and the means necessary to do this would be a trifle compared with the value of such a collection.

JURISDICTION OF THE FEDERAL COURTS OVER OFFENSES COMMITTED UPON AMERICAN VESSELS NAVIGATING THE GREAT LAKES AND THEIR CONNECTING WATERS.

I deem it proper to call the attention of Congress to the case of *Ex parte* John G. Byers, decided on the 10th of October last in the United States district court for the eastern district of Michigan, and I attach the opinion of the court, as Exhibit S, to this report. The question involved is one of very great importance, and the judge who delivered the opinion of the court speaks of the necessity of an act of Congress extending the jurisdiction of the Federal courts to crimes committed upon American vessels navigating the Great Lakes and their connecting waters. This subject has been before Congress from time to time during the past twenty-five years, but no definite action has been taken in ref-

erence to it, and I think the question is one that merits the early and serious attention of Congress.

THE LIBRARY.

I must again recommend that the annual appropriation for law and miscellaneous books for the library of this Department be increased to $3,000. It is impossible to supply deficiencies in treatises on various points of jurisprudence and to purchase numerous necessary law reports and works of reference required each year with less than that amount. The report of the librarian (Exhibit L) shows briefly and clearly the needs of the library and its present condition.

CITY HALL BUILDING, UTICA, N. Y.

I again recommend such legislation as is necessary to dispose of the interest of the United States in the City Hall at Utica, N. Y.

THE PERPETUAL EMIGRATING FUND COMPANY AND THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS.

The act of March 3, 1887 (Forty-ninth Congress, second session, chapter 397), made certain provisions in relation to the Perpetual Emigrating Fund Company and the Church of Jesus Christ of Latter-Day Saints, and made it the duty of the Attorney-General "to cause such proceedings to be taken in the supreme court of the Territory of Utah as shall be proper to execute" these provisions. In accordance with this act suits were instituted in the court mentioned in July last, and a motion made in each case for the appointment of a receiver, which motions were argued on the 17th of October. On the 5th of November the court sustained the motions, and on the 7th of the same month appointed Mr. Frank H. Dyer receiver in each case. The demurrers to the bills interposed were overruled by the court on November 9, and the defendants have now filed answers.

APPROPRIATIONS FOR DISTRICT ATTORNEYS AND ASSISTANTS.

For the fiscal year 1887 there was an appropriation in the following words:

Fees of district attorneys, United States courts, 1887:
For the payment of United States district attorneys and their assistants, three hundred and fifty thousand dollars, sundry civil act, August 4, 1886. ..... $350,000

For the fiscal year 1888 there are the following appropriations:

Fees of district attorneys, United States courts, 1888:
For payment of United States district attorneys, two hundred and twenty five thousand dollars, sundry civil act, March 3, 1887 ..... $225,000
Pay of assistant attorneys, United States courts, 1888:
For payment of assistants to United States district attorneys, one hundred thousand dollars, sundry civil act, March 3, 1887 100,000

It is claimed by some that the last-mentioned appropriation—pay of assistant attorneys, 1888—is exclusively applicable to assistant attorneys employed under section 365, and excluding compensation to assistant attorneys under section 366, Revised Statutes.

The appropriation for 1887 was for payment of "district attorneys and their assistants," including the assistants under sections 365 and 366, Revised Statutes; the word "assistants" in this appropriation, without exception, having been interpreted to mean all assistants.

It is not seen why the same interpretation should not now apply to the same word "assistants" in the appropriation for 1888, the two words meaning the same and the appropriation being for the same purpose. Logically, the conclusion is that the interpretation and practice under the appropriation for 1887 are not changed by the use of the same word in the appropriation for the fiscal year 1888. It might facilitate matters if Congress should make this subject definite in the appropriations.

JURISDICTION OF COMMISSIONERS OF CIRCUIT COURTS.

Commissioners of circuit courts generally issue warrants that are returnable to themselves alone, regardless of the distance and cost consequent upon the order. They have the right to do this; yet experience shows that the right is open to reform. The right to issue a warrant might be left unrestricted in all respects, leaving the commissioner discretion to act upon reasonable grounds of suspicion and belief and on a charge made upon reasonable cause of the commission of a felony; but the commissioner before whom the warrant should be returned might be another, and perhaps ought to be another, if the offense is committed without the county of his residence.

Some of the United States judges have directed commissioners to make warrants returnable to the commissioner nearest the place of offense. This is practicable only to a limited extent, as it presupposes that the officer issuing the warrant knows who is the commissioner living nearest to the place of offense. Error in this particular would lead to confusion and perhaps a greater abuse than the one sought to be remedied.

The marshal (an executive officer only) does not appear to be the proper officer to decide to whom he shall return the writ. The district attorney may be the right one to advise, and is perhaps the only one. The Department of Justice can not direct the commissioner how to act, as that officer is subject to the court alone. It is therefore a proper subject for legislation to devise means to remedy the abuse.

It is suggested that a remedy may be found by limiting the territorial jurisdiction of these officers on the hearing for commitment. And, as much complaint has been made for the past several years that trivial and useless prosecutions have been originated before these commissioners, it might be well to have legislation upon this subject, defining more

particularly their jurisdiction as well as the mode of procedure, especially as their jurisdiction now rests on old statutes that make these officers in the States where they are what committing magistrates in those States are. (Section 1064, Revised Statutes.) I think this whole subject deserves the consideration of Congress.

OUTSTANDING CLAIMS.

There are outstanding claims for expenses incurred by the United States courts from 1885, and perhaps prior years. Some of these claims (principally held by jurors and witnesses) are in the hands of the first parties and others; perhaps a majority are in the hands of third parties. Section 3477, Revised Statutes, stands in the way of the settlement of the latter class, inasmuch as they are not of the character that can be stated in the Treasury, so that upon adjustment an ascertained amount of debt can be certified to for inclusion in a deficiency bill for the action of Congress. This section has been interpreted one way by the accounting officers of the Treasury and partly in another way by the judiciary.

Some doubts have been expressed as to the constitutionality of this law, but that question has never been tested by the courts. The condition may be stated thus: The Government has compelled jurors and witnesses to attend court, and to be unwilling creditors of the Government for years, without making appropriations for their payment. These creditors get certificates of indebtedness that are evidences of debt, having a value in their hands, and which they are forbidden by no law to transfer to a third party. It may be no law can prohibit them. These parties claim they are not at fault; but that, if there is a fault, it lies with the Government, and that the Government should no more take advantage of its own wrong than an individual, and ought to be responsible for the payment of such claims until they are settled. This, it is submitted, is a proper subject for action by Congress.

Intimately connected with this old indebtedness is that incurred by marshals for similar expenses during the last fiscal year. It is not yet ascertained how much such debts amount to. There is no money in the Treasury to advance to them to meet the claims. They can not be reasonably expected to advance their private funds to pay the Government's debts. It is not in the power of the Treasury Department to certify how much of such outstanding debt there is, so that an exact amount may be made for a deficiency appropriation.

The Department has issued a circular to the several marshals to secure information, which may be taken as an approximate, if not certain, estimate of these expenses, for submission to Congress as a basis for the desired deficiency bill.

EXECUTION OF PROCESS OUTSIDE THE MARSHAL'S DISTRICT.

In the matter of escaped criminals or persons charged with offenses against the United States, the marshals complain of finding trouble in the

settlement of their accounts in the Treasury, whose officials deny their charges in cases where the party accused has been pursued successfully beyond the limits of the judicial district for which the officer is the marshal. Some of the officers claim that the rulings of the Treasury are obstructive of justice and have appealed to this Department for aid and advice. The Department has no authority in the matter, and therefore lays it before Congress for action, if it thinks the present laws need a change.

INCREASED EXPENSES IN THE SERVICE OF PROCESS.

Increased expenses in the service of process has been the experience of the Department since the passage of the interstate commerce bill. Prior to the passage of that bill marshals were furnished with free transportation over various lines of railway while in the service of process. Since that date, however, no free transportation is furnished, and the railways charge a mileage greater than the fee allowed the marshal for his travel in such service. The marshal can submit to the Government an account of actual expenses incurred, but he gets no compensation for the time consumed in the service. He may be compelled to serve one, two, or three days for a fee of $2. Appended to this report are letters from different officials, judges, and marshals, stating the difficulty involved in this matter. (Exhibit T.)

INCREASE IN APPROPRIATION FOR RENT OF COURT-ROOMS.

Attention is also asked to the necessity of an increased appropriation for the payment of rents of court-rooms. The last Congress created new courts in various places and has increased the claims against the appropriation for rent of court-rooms in nearly the sum of $6,000.

APPROPRIATIONS FOR INVESTIGATION OF FRAUDS BY THE INTERNAL-REVENÚE BUREAU.

A fund, which was annually appropriated for years for the use of the Commissioner of Internal Revenue in the investigation of frauds, has been reduced largely, and the service of the Bureau has, to a limited extent, been thrown upon the judiciary appropriation in the matter of making arrests of illicit distillers, which have been assumed by the Department under the approval of the Executive. There are four or five districts that are constantly demanding similar expenses. The expenses are payable from "fees and expenses of marshals," as the employés of the revenue agent are temporarily commissioned as deputy marshals. An increased appropriation for fees and expenses of marshals ought to be made on this ground.

SUBSTITUTE ATTORNEYS.

You are asked as a matter of economy to consider the propriety of a revival of a former law which authorized the payment of substitute

attorneys. In some districts, particularly in the large Territories, two courts are in session at the same time, and a United States attorney or representative of his should be present at each place. The employment of special counsel for each term of court involves large compensation. A substitute attorney, according to the old law, might be selected by the district attorney, and, upon the approval of the Attorney-General, the substitute attorney might be authorized to discharge the duties of the district attorney for the same fees and compensation that the district attorney usually has for the services.

INTERPRETERS IN UNITED STATES COURTS.

In the Territories of New Mexico and Arizona most, if not all, the business of the courts for continuous days is transacted in the Spanish language, exclusively in the Spanish language where the witnesses and jurors are required to participate in the business of the court. Provision is made, in the appropriation for miscellaneous expenses of United States courts, for the payment of interpreters. The appropriation is construed by the Department to meet such expenses as are occasionally necessary, but it is not intended to meet the employment of interpreters continuously for all the terms of a court during the year. The expense is a large draft upon the appropriation, and the Department asks for authority and a specific appropriation for this purpose.

SUIT AS TO THE POTOMAC FLATS.

The suit directed by the act of Congress approved August 5, 1886, entitled "An act to provide for protecting the interests of the United States in the Potomac Flats, in the District of Columbia," has been begun, and is being prosecuted with all due diligence. For full information as to the status of the case and the probability of its early determination, I submit as a part of this report the letter of Mr. Worthington, attorney of the United States for the District of Columbia, dated November 15, 1887, marked Exhibit U.

COMMISSIONS.

Section 1794, Revised Statutes, provides that all commissions for civil officers of the United States shall be made out and recorded by the Secretary of State. Section 238, Revised Statutes, authorizes the Secretary of the Treasury to make out and record commissions for all officers employed in levying or collecting the public revenue. Later acts modify the provisions of section 1794. The act of March 18, 1874, Statutes at Large, vol. 18, p. 23, authorizes the Postmaster-General to make out and record the commissions of all postmasters.

The act of March 3, 1875, Statutes at Large, vol. 18, p. 430, authorizes the Secretary of the Interior to make out and record the commissions of all officers under his direction.

The State Department still continues under the old law to make out and record all commissions for the Department of Justice, but great inconvenience is experienced by this arrangement.

I would suggest the propriety of passing an act providing that—

The commissions of all judicial officers, including marshals and attorneys of the United States, appointed by the President, by and with the advice and consent of the Senate, and all other commissions heretofore prepared at the Department of State, upon the requisition of the Attorney-General, shall be made out and recorded in the Department of Justice, under the seal of said Department and countersigned by the Attorney-General, any laws to the contrary notwithstanding: *Provided*, That the said seal shall not be affixed to any such commission before the same shall have been signed by the President of the United States.

PRINTING FOR THE DEPARTMENT OF JUSTICE.

Very great inconvenience was experienced because of the insufficient appropriation for the fiscal year 1887 for printing for the Department of Justice, which was based upon the amount that had actually been expended during the preceding year. A sufficient amount should be appropriated to enable the business of the Department to be carried on unembarrassed by want of funds.

THE COMPENSATION OF THE EXAMINER OF CLAIMS IN THE DEPARTMENT OF STATE.

The duties of the examiner of claims in the Department of State compare, in kind and amount and in the character of legal ability required in their execution, with those of the Assistant Attorneys-General detailed to other Departments, and I recommend that the salary of this office, which is now entirely inadequate, be increased to $5,000 per annum, the same as is paid to an Assistant Attorney-General.

THE COMPENSATION OF ASSISTANT ATTORNEYS IN THE DEPARTMENT OF JUSTICE.

There are in the Department of Justice six assistant attorneys, who receive salaries ranging from $2,000 to $3,000. Their work is alike in all respects and there is no good reason why their salaries should not be the same. Primarily their duties are to assist the Assistant Attorney-General charged with the defense of the Government in suits before the Court of Claims. Of these there are pending about 8,450 cases, covering an aggregate of $100,000,000, and involving a great variety of legal questions. They are not now, as when authorized by law, mere clerks, but, as occasion requires, they are called upon to represent the Government in the prosecution of cases of special interest in the Federal courts of the States and Territories, the District of Columbia, and in the Supreme Court of the United States. They also assist in the preparation and dispatch of legal questions presented to the Department. These duties are important, are continuous, and require

a high order of legal talent, such as in private practice can only be obtained where liberal fees are paid. The best lawyers are engaged to prosecute claims against the Government, and it should be able to defend itself. I think the salaries of these assistant attorneys should be equalized and placed at $4,000 a year.

SALARY OF CHIEF CLERK, DEPARTMENT OF JUSTICE.

The chief clerk of the Department of Justice performs duties similar in character and amount to those performed by the chief clerks of the other Executive Departments, and should be similarly compensated. I therefore recommend that the salary of the chief clerk be $2,500.

FRENCH SPOLIATIONS ACT, ETC.

On the 20th day of January, 1885, Congress passed "An act to provide for the ascertainment of claims of American citizens for spoliations committed by the French prior to the thirty-first day of July, eighteen hundred and one" (23 Stats. 283), by which the claims referred to in the title were submitted to the Court of Claims. That court, under the law, is empowered and required, among other subjects, to determine the amount and ownership of the claims, their validity as against France, and, in the event of the legality of the claim as against France being established, then the legal obligation of the United States to pay the amount to the claimant.

The determination of the rights under the provisions of the act are of a judicial character, involving difficult questions of maritime and international law. The amounts dependent upon a proper decision of the principles to be determined are very large; already 5,569 suits have been instituted under the act, in which the amount in controversy reaches many millions of dollars. In order that the demands of justice may be satisfactorily met, the antiquity of the transactions, the difficulty of the questions involved, and the magnitude of the amounts demanded, suggest the necessity of a vigilant, exhaustive judicial investigation. I therefore recommend the passage of an act amendatory of the act of the 20th of January, 1885, which shall confer authority upon the Court of Claims to render judgment in the cases provided for by the act, instead of reporting their conclusions to Congress as now required to do, and to grant to either party, the Government or claimant, the right of appeal to the Supreme Court of the United States from the decision of the Court of Claims on suits filed under the act of 1885.

It is not probable that either the Government or claimant will find it necessary to resort to appeals in more than a few cases, as in them the questions of novelty and difficulty arising in this class of cases would be adjudicated; but as the law now stands no appeal can be taken by either party.

REORGANIZATION OF THE DEPARTMENT OF JUSTICE.

There has been no reorganization of the Department of Justice since its establishment in 1870. Of course, additional officers have been provided for new districts when created, but the appropriations for United States courts have for years averaged very nearly the same amount, while the business of the Department has constantly grown, until it has assumed its present vast proportions; and the increase of its force has not kept pace with the increase of business. A great deal of this work is of a kind not to be expressed in statistical tables in such form as to convey an adequate idea of its important or laborious character. Nor can the results achieved by it be shown in that way or by the exhibition or enumeration of material objects produced. Quite recent acts of Congress—the *Bowman act*, the *French Spoliations act*, and the *Act giving circuit and district courts of the United States concurrent jurisdiction with the Court of Claims*—have thrown an immense amount of business upon the Department, to which the determination of the Government to protect the public domain from plunder has added a large and increasing number of land-frauds and timber-trespass suits. Bureaus in other Departments have expanded into proportions never thought of at their formation. In this Department only the work has grown. I take it that in disbursing the appropriations placed under the Department of Justice, the question what will best subserve or protect the interests of the Government is first to be considered, and I am convinced that an examination of the way in and purposes for which these have been and are expended will show, if the amount and character of the work done under them is intelligently considered, the difference in favor of the latter which I have mentioned, and that such increases in them as may have been asked for are rather in the direction of economy than extravagance.

Very respectfully, your obedient servant,

A. H. GARLAND,
Attorney-General.

EXHIBITS.

EXHIBIT A.—*Statement showing number of civil suits to which the United States was a party, pending in the district and circuit courts of the United States July 1, 1887, with the number terminated during the fiscal year ending June 30, 1887.*

Districts.	Number pending July 1, 1887.					Number terminated during the fiscal year ending June 30, 1887.												Appealed from district court to circuit court.			Appealed from circuit court to Supreme Court.			Total number terminated and appealed.
						Judgments in favor of the United States.				Judgments for defendants.				Dismissed or discontinued.				Total.								
	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Customs.	Internal revenue.	Miscellaneous.	Customs.	Internal revenue.	Miscellaneous.	
Alabama, northern district	....	25	1	57	83	....	....	....	16	....	....	....	....	....	....	....	18	....	....	....	34	....	....	....	....	....	....	34
Alabama, middle district	....	1	....	7	8	....	3	..	....	....	....	....	....	....	....	....	....	....	3	....	..	....	....	....	....	....	....	3
Alabama, southern district	....	....	....	45	45	....	....	....	17	....	....	....	....	....	....	....	51	....	....	....	68	....	....	....	....	....	....	68
Alaska	....	..	....	1	1	....	....	....	7	....	....	....	....	....	....	....	....	....	....	....	7	....	....	*1	....	....	....	8
Arkansas, eastern district	....	....	4	6	10	....	....	4	5	....	....	1	1	....	....	....	4	....	....	5	10	....	....	....	....	....	†1	16
Arkansas, western district	....	....	....	56	56	....	....	....	18	....	....	....	....	....	....	....	13	....	....	....	31	....	....	....	....	....	....	31
Arizona	....	....	....	7	7	..	....	4	5	....	....	....	....	....	....	....	....	....	....	4	5	....	†1	....	....	....	....	10
California	17	15	12	66	110	25	13	3	1	....	....	....	2	1	1	..	19	26	14	3	22	....	....	....	....	....	7	72
Colorado	....	....	1	28	29	....	..	2	17	....	....	....	1	....	....	....	4	....	..	2	22	....	....	....	....	....	....	24
Connecticut	....	2	1	2	5	....	1	..	....	....	....	....	....	....	1	....	....	....	2	....	....	....	1	....	....	....	....	3
Dakota	....	....	....	135	135	..	....	....	6	....	....	....	1	....	....	....	1	....	....	....	8	....	....	....	....	....	....	8
Delaware	....	....	2	.....	2	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
District of Columbia	5	1	18	41	65	....	1	5	2	....	....	....	3	....	....	....	6	....	1	5	11	..	....	....	....	....	§1	18
Florida, northern district	....	....	....	11	11	1	....	....	2	....	....	....	....	....	....	....	1	1	....	....	3	....	....	....	....	....	....	4
Florida, southern district	....	....	5	4	9	....	....	2	....	....	....	....	....	....	....	....	....	....	....	2	....	....	....	....	....	....	....	2
Georgia, northern district	....	80	2	5	87	....	2	....	....	....	....	....	....	....	30	1	1	....	32	1	1	....	....	....	....	....	....	34
Georgia, southern district	....	....	....	1	1	....	..	....	....	....	....	....	1	....	....	....	....	....	....	....	1	....	....	....	....	....	....	1
Idaho	....	..	5	19	24	..	..	2	8	....	....	....	2	....	....	....	1	....	....	2	11	....	†1	1	....	....	....	15
Illinois, northern district	1	1	2	4	8	5	4	2	3	1	....	....	1	1	2	....	....	7	6	2	4	1	....	....	....	....	†1	21
Illinois, southern district	....	3	3	6	12	....	....	....	1	....	....	....	....	....	2	....	....	....	2	....	1	....	....	....	....	....	....	3
Indiana	1	....	....	2	3	....	....	....	....	....	....	....	1	....	....	....	1	....	....	....	2	....	....	....	....	....	....	2
Iowa, northern district	....	....	....	1	1	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	.....
Iowa southern district	....	1	4	2	7	....	1	....	2	....	....	....	2	....	....	....	7	....	1	....	11	....	....	....	....	....	....	12
Kansas	....	....	4	61	65	....	....	....	....	....	....	....	4	....	....	1	9	....	....	1	13	....	....	1	....	....	....	15
Kentucky	....	46	9	22	77	....	15	9	6	....	2	1	....	....	7	....	8	..	24	10	14	....	2	....	....	....	....	50
Louisiana, eastern district	12	11	3	28	54	1	1	2	4	....	....	....	....	1	6	....	32	2	7	2	36	....	....	....	....	....	....	47
Louisiana, western district	....	....	3	29	32	....	....	2	1	....	....	....	1	....	....	....	9	....	....	2	11	....	....	..	....	....	....	13
Maine	3	....	1	2	6	1	....	3	3	1	....	....	2	5	....	1	....	7	....	4	5	....	....	1	....	....	....	17

Maryland	5	....	3	7	15	3	....	....	3	....	....	....	....	....	....	....	....	3	....	....	3	....	....	3	....	....	....	9
Massachusetts	197	15	...	55	267	....	....	....	2	....	....	....	....	13	5	....	....	13	5	....	2	....	....	....	....	....	....	20
Michigan, eastern district	10	...	12	71	93	....	....	1	1	....	....	....	....	4	...	1	7	4	....	2	8	....	....	....	....	†1	....	15
Michigan, western district	....	....	....	13	13	....	....	....	10	....	....	....	1	....	....	....	....	....	....	....	11	....	....	....	....	....	....	11
Minnesota	5	2	....	84	91	....	....	....	2	....	....	....	....	8	....	....	7	8	....	....	9	....	....	....	....	....	....	17
Mississippi, northern district	....	1	1	3	5	....	1	2	2	....	....	....	1	....	....	....	1	....	1	2	4	....	....	....	....	....	....	7
Mississippi, southern district	....	....	....	12	12	1	....	....	10	....	....	....	2	....	....	....	3	1	....	....	15	....	....	1	....	....	....	17
Missouri, eastern district	1	....	1	4	6	2	2	....	7	3	....	....	....	1	2	....	1	6	4	....	8	....	....	....	....	....	....	18
Missouri, western district	24	....	2	3	29	....	....	....	3	....	....	....	....	....	....	....	2	....	....	....	5	....	....	2	....	....	....	7
Montana	....	....	....	7	7	....	....	....	23	....	....	....	2	....	....	....	....	....	....	....	25	....	....	....	....	....	1	26
Nebraska	....	....	....	6	6	....	....	....	2	....	....	....	1	....	....	....	2	....	....	....	5	....	....	....	....	....	....	5
Nevada	....	....	....	1	1	....	....	....	1	....	....	....	1	....	....	....	1	....	....	....	3	....	....	....	....	....	....	3
New Hampshire	....	....	....	2	2	....	....	....	2	....	....	....	....	....	....	....	....	....	....	....	2	....	....	....	....	....	....	2
New Jersey	1	4	....	9	14	....	....	....	....	....	....	....	....	1	1	1	....	1	1	1	....	....	....	....	....	....	....	3
New Mexico	....	....	3	25	28	1	....	....	1	....	....	....	....	....	....	....	1	1	....	....	2	....	....	....	....	....	....	3
New York, northern district	11	2	1	15	29	....	1	....	....	....	....	....	....	72	....	....	2	72	1	....	2	....	....	....	....	....	....	75
New York, southern district	241	25	25	50	341	68	3	1	6	9	1	....	2	29	1	8	5	106	5	9	13	1	....	4	....	1	....	139
New York, eastern district	25	56	....	21	102	1	10	....	1	4	....	....	....	22	....	....	....	27	10	...	1	4	....	....	....	....	....	42
North Carolina, eastern district	....	3	....	3	6	1	1	1	5	....	....	....	....	....	....	....	1	1	1	1	6	....	....	....	....	....	....	9
North Carolina, western district	....	17	2	37	56	....	21	....	71	....	1	....	....	....	....	....	27	...	22	....	98	....	....	....	....	....	....	120
Ohio, northern district	5	....	....	4	9	3	2	1	3	....	....	....	....	....	....	....	....	3	2	1	3	....	....	....	....	....	....	9
Ohio, southern district	16	2	1	8	27	....	....	....	2	....	1	....	....	10	9	....	3	10	10	....	5	....	....	....	....	....	....	25
Oregon	....	1	1	23	25	1	....	....	18	....	....	....	4	....	....	....	....	1	....	....	22	....	....	....	....	....	....	23
Pennsylvania, eastern district	150	43	1	24	218	37	102	6	14	4	4	....	12	88	4	....	12	129	110	6	38	1	....	...	4	....	....	288
Pennsylvania, western district	....	11	1	160	172	....	....	1	....	....	....	....	....	....	1	....	4	....	1	1	4	....	....	....	....	....	....	6
Rhode Island	3	1	....	50	54	1	...	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	....	....	1
South Carolina	....	1	2	2	5	....	5	....	....	....	3	....	....	....	....	....	....	....	8	....	....	....	....	....	....	....	....	8
Tennessee, eastern district	....	2	....	28	30	....	4	....	43	....	....	....	....	....	....	....	4	....	4	....	47	....	....	....	....	....	....	51
Tennessee, middle district	...	10	....	53	63	....	15	....	80	....	....	....	....	....	1	....	14	....	16	....	94	....	....	....	....	....	....	110
Tennessee, western district	....	....	....	17	17	....	....	....	3	....	....	....	....	....	....	....	18	....	....	....	21	....	....	....	....	....	....	21
Texas, northern district	....	....	....	1	1	1	1	....	1	....	....	2	....	....	....	....	2	1	1	2	3	....	....	....	....	....	....	7
Texas, eastern district	4	1	....	8	13	1	....	....	....	....	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	....	....	1
Texas, western district	7	....	..	68	75	....	....	...	1	2	....	....	1	....	....	....	....	2	....	....	2	....	....	....	....	....	....	4
Utah	....	....	1	38	39	....	...	2	2	....	....	....	....	....	....	....	2	....	....	2	4	....	....	....	....	....	2	8
Vermont	....	....	....	6	6	....	....	....	1	....	....	....	....	4	1	....	....	4	1	....	1	....	....	....	....	....	....	6
Virginia, eastern district	1	...	....	1	2	1	....	1	....	....	....	....	....	....	....	1	....	1	....	2	....	....	....	....	....	....	....	3
Virginia, western district	....	40	2	120	162	....	12	3	9	....	1	1	....	....	7	3	36	....	20	7	45	....	....	....	....	....	....	72
Washington Territory	1	....	....	28	29	8	....	....	16	6	....	....	3	....	....	....	1	14	....	....	20	....	....	....	*1	....	*4	39
West Virginia	....	....	....	.....	.....	....	....	1	....	....	....	....	....	....	....	....	1	....	....	1	1	....	....	....	....	....	....	2
Wisconsin, eastern district	...	....	....	3	3	....	....	....	....	....	....	....	1	....	....	....	....	....	....	....	1	....	....	....	....	....	....	1
Wisconsin, western district	....	....	....	6	6	....	....	....	8	....	....	....	....	....	....	....	....	....	....	....	8	....	....	....	....	....	....	8
Wyoming	...	...	....	22	22	....	....	1	....	....	....	....	1	....	....	1	2	....	....	2	3	....	....	....	....	....	....	5
Total	746	423	139	1,746	3,054	163	221	61	477	30	13	5	54	260	81	18	344	453	315	84	875	7	5	14	5	2	17	1,777

*Appealed to supreme court of Territory.
† Post-office.
‡ Southern district created by act approved August 5, 1886. District attorney reports no business transacted.
§ Appealed to supreme court of district.

EXHIBIT B 1.—*Statement showing the number of criminal prosecutions pending in the circuit and district courts of the United States on July 1, 1887, with the number terminated during the fiscal year ending June 30, 1887.*

Districts.	Number pending July 1, 1887.										Number terminated during the fiscal year ending June 30, 1887.													
											Customs.				Internal revenue.				Post-office.				Election laws.			
	Customs prosecutions.	Internal-revenue prosecutions.	Post-office prosecutions.	Prosecutions under the election laws.	Prosecutions under naturalization laws.	Prosecutions under intercourse laws.	Prosecutions under pension laws.	Prosecutions for embezzlement.	Miscellaneous prosecutions.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.
Alabama, northern district	....	299	10	....	....	....	1	....	19	329	....	....	....	....	202	19	44	265	3	1	1	5	....	....	....	....
Alabama, middle district	....	28	1	....	....	....	21	....	111	161	....	....	....	....	55	16	14	85	2	....	3	5	....	....	....	....
Alabama, southern district	....	.....	1	....	....	....	....	....	267	268	....	....	....	....	.....	.....	.....	.....	1	....	....	1	....	....	....	....
Alaska	....	.....	...	....	....	7	....	....	6	13	1	....	....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Arkansas, eastern district	....	11	1	....	....	....	2	1	7	22	....	....	....	....	8	1	7	16	1	....	....	1	....	....	....	....
Arkansas, western district	....	19	..	....	....	27	....	..	100	146	....	....	....	....	78	3	12	93	2	1	1	4	....	....	....	....
Arizona	....	.....	...	....	....	....	....	....	.....	...	5	3	2	10	1	3	....	4	....	....	....	....	....	....	....	....
California	18	167	12	....	....	....	....	3	79	279	13	2	4	19	8	1	5	14	4	3	1	8	....	2	5	7
Colorado	....	1	5	....	..	....	2	5	16	29	....	....	....	....	1	....	.....	1	3	2	....	5	....	....	....	....
Connecticut	....	7	2	....	..	....	....	....	.....	9	....	....	....	....	22	12	.....	34	6	4	2	12	....	....	....	....
Dakota	....	.....	..	2	....	..	....	....	20	22	....	....	....	....	.....	.....	.....	.....	.....	.....	.....	..	....	....	....	....
Delaware	....	.....	4	....	..	....	....	4	.....	8	....	..	....	....	1	....	3	4	....	1	....	1	....	....	1	1
District of Columbia	....	2	8	...	....	....	16	....	929	955	....	....	....	....	1	....	.....	1	....	...	1	1	....	....	....	....
Florida, northern district	....	.....	...	....	....	....	...	..	18	18	..	....	....	....	2	2	1	5	2	1	1	4	....	....	....	....
Florida, southern district	....	.....	....	....	..	....	....	..	2	2	5	1	3	9	7	....	1	8	....	1	....	1	....	....	1	1
Georgia, northern district	....	322	5	....	..	....	2	22	.....	351	...	....	....	...	270	93	209	572	1	1	3	5	....	....	....	....
Georgia, southern district	....	27	12	....	....	....	...	....	4	43	...	..	....	....	40	19	14	73	13	1	4	18	....	....	....	....
Idaho	....	.....	2	....	..	....	....	....	136	138	.	..	...	....	.....	....	.....	.....	6	1	2	9	....	....	....	....
Illinois, northern district	....	57	16	....	....	..	4	....	6	83	....	....	....	....	72	....	3	75	13	1	....	14	....	....	....	....
Illinois, southern district	....	32	8	....	....	....	4	....	19	63	....	....	....	....	119	11	1	131	28	3	4	35	....	....	....	....
Indiana	....	17	16	11	..	...	6	2	10	62	....	....	....	....	21	....	12	33	10	....	4	14	1	....	6	7
Iowa, northern district	...	39	3	1	*6	....	1	2	19	71	....	..	....	....	70	5	32	107	....	....	..	....	....	....	....	....
Iowa, southern district	....	47	10	....	..	....	4	..	4	65	....	....	....	....	59	5	39	103	7	3	2	12	....	....	1	1
Kansas	....	22	14	....	*1	27	9	....	107	180	....	....	....	....	3	2	9	14	3	....	2	5	....	....	....	....
Kentucky	....	79	12	1	....	..	7	....	36	135	....	....	....	....	329	162	86	577	3	10	6	19	....	2	1	3
Louisiana, eastern district	...	.....	65	....	....	....	5	....	21	91	....	..	4	4	.....	1	1	2	2	..	2	4	....	..	....	....
Louisiana, western district	....	5	1	....	....	....	3	....	50	59	....	....	....	....	.....	....	3	3	1	1	3	5	....	....	....	....
Maine	4	25	6	....	....	....	3	3	1	42	5	....	6	11	46	7	59	112	7	....	3	10	....	....	....	....
Maryland	....	.....	1	....	....	....	....	....	2	3	....	1	5	6	5	3	1	9	1	....	....	1	....	....	....	....
Massachusetts	2	12	1	....	....	....	....	....	1	16	....	....	2	2	6	4	4	14	6	1	5	12	17	....	5	22

Michigan, eastern district	7	70	16	....	....	....	4	....	11	108	1	....	....	1	15	1	7	23	3	....	....	3	....	....	....	....
Michigan, western district	....	4	2	....	....	....	....	....	6	12	2	....	....	2	29	2	1	32	3	....	....	3	....	....	....	....
Minnesota	....	7	3	....	....	20	1	2	55	88	....	....	....	....	6	....	10	16	1	1	1	2	....	....	....	....
Mississippi, northern district	....	163	2	....	....	....	....	....	8	173	....	....	....	....	87	23	47	157	1	....	2	3	....	....	....	....
Mississippi, southern district	....	5	2	....	....	....	1	1	3	12	....	....	....	....	18	12	.....	30	1	2	5	8	....	....	....	....
Missouri, eastern district	....	18	1	75	....	....	3	....	7	104	....	....	....	....	105	1	26	132	7	....	3	10	8	5	8	21
Missouri, western district	....	47	14	*21	....	....	15	....	47	144	....	....	....	....	82	11	21	114	12	4	1	17	....	....	....	....
Montana	....	.....	....	....	....	....	....	....	3	3	....	....	....	....	.....	....	.....	.....	....	1	....	1	1	....	....	1
Nebraska	....	10	15	....	....	....	1	....	39	65	....	....	....	....	8	4	31	43	4	3	8	15	....	....	....	....
Nevada	....	.....	1	2	....	....	....	....	2	5	....	....	....	....	.....	....	.....	.....	1	....	....	1	....	....	1	1
New Hampshire	....	2	2	....	....	....	3	1	.....	8	....	....	....	....	.....	....	2	2	1	....	....	1	....	....	....	....
New Jersey	....	5	2	....	....	....	7	....	5	19	1	....	....	1	5	....	.....	5	9	1	1	11	....	....	....	....
New Mexico	....	7	4	5	....	....	....	1	189	206	1	1	..	2	.....	1	2	3	12	2	6	20	....	1	1	2
New York, northern district	4	10	10	2	....	....	4	5	10	45	3	1	2	6	77	....	15	92	13	4	2	19	13	1	....	14
New York, southern district	10	39	20	11	....	....	3	....	57	140	1	....	4	5	4	....	3	7	9	1	....	10	1	1	1	3
New York, eastern district	2	9	1	....	....	....	....	....	13	25	10	....	....	10	7	2	.....	9	5	1	....	6	1	....	....	1
North Carolina, eastern district	....	10	....	1	....	....	....	....	2	13	....	....	....	....	28	8	2	38	5	1	....	6	....	....	....	....
North Carolina, western district	....	272	2	....	....	....	3	....	14	291	....	....	....	....	307	44	59	410	2	1	2	5	....	....	....	....
Ohio, northern district	....	7	4	....	....	....	3	17	5	36	....	....	....	....	37	....	8	45	9	1	2	12	1	....	....	1
Ohio, southern district	....	8	8	3	....	....	3	....	17	39	....	....	....	....	7	....	2	9	11	7	2	20	....	....	6	6
Oregon	....	.....	5	2	....	2	....	....	29	38	2	....	....	2	6	3	5	14	1	....	....	1	1	....	....	1
Pennsylvania, eastern district	....	2	6	....	....	....	3	6	3	20	....	....	....	....	.....	3	10	13	11	4	1	16	....	....	....	....
Pennsylvania, western district	....	25	7	....	....	....	5	1	11	49	....	....	....	....	2	2	3	7	2	2	1	5	....	....	....	....
Rhode Island	....	2	2	....	....	....	3	....	.....	7	....	....	....	....	.....	....	3	3	2	....	....	2	....	....	....	....
South Carolina	....	44	3	..	....	....	....	....	3	50	....	....	1	1	111	66	17	194	10	12	3	25	....	....	....	....
Tennessee, eastern district	....	137	4	1	....	....	4	....	15	161	....	....	....	....	240	62	124	426	4	6	3	13	1	1	....	2
Tennessee, middle district	....	118	3	....	....	....	2	....	10	133	....	....	....	....	255	73	81	409	1	1	3	5	....	....	....	....
Tennessee, western district	....	198	1	....	....	....	5	....	11	215	....	....	....	....	78	37	4	119	2	2	....	4	....	....	....	....
Texas, northern district	....	23	8	....	....	....	....	4	23	58	....	....	....	....	5	3	17	25	7	11	5	23	....	....	....	....
Texas, eastern district	....	56	9	....	....	....	....	....	6	71	....	....	....	....	9	15	23	47	9	6	9	24	....	....	1	1
Texas, western district	93	12	11	12	....	....	....	....	11	139	63	18	46	127	25	2	18	45	3	4	9	16	....	....	....	....
Utah	....	.....	....	....	....	....	....	....	390	390	....	....	....	....	.....	....	.....	.....	....	....	....	....	....	....	....	....
Vermont	2	20	....	....	....	....	2	....	2	26	....	....	1	1	2	....	4	6	....	....	3	3	....	....	....	....
Virginia, eastern district	....	7	10	....	....	....	5	....	59	81	....	....	....	....	1	5	1	7	5	1	....	6	....	....	....	....
Virginia, western district	....	129	4	....	....	....	....	....	5	138	....	....	....	....	83	46	30	159	3	....	....	3	....	....	....	....
Washington Territory	3	.....	....	....	....	....	....	....	42	45	7	....	....	7	.....	....	.....	....	1	....	....	1	....	....	....	....
West Virginia	....	426	13	16	....	....	7	....	21	483	....	....	....	....	25	8	22	55	1	....	....	1	....	....	....	....
Wisconsin, eastern district	....	1	3	....	....	....	1	....	15	20	....	....	....	....	6	....	3	9	5	....	1	6	....	....	....	....
Wisconsin, western district	....	2	3	†4	....	....	1	....	2	12	....	....	....	....	2	....	.....	2	1	....	....	1	....	....	....	....
Wyoming	....	.....	....	†1	....	....	....	....	10	11	....	....	....	....	2	....	.....	2	....	....	....	....	....	....	....	....
Total	145	3,113	417	171	7	83	179	80	3,151	7,346	120	27	80	227	3,100	803	1,161	5,064	302	115	123	540	45	13	38	96

* Civil rights act.

† Intercourse laws.

EXHIBIT B 2.—*Statement showing the number of criminal prosecutions pending in the district and circuit courts of the United States on July 1, 1887, with the number terminated during the fiscal year ending June 30, 1887.*

Districts.	Number terminated during the fiscal year ending June 30, 1887.																				Total number terminated during the fiscal year ending June 30, 1887.
	Civil-rights act.				Intercourse laws.				Pension laws.				Embezzlement.				Miscellaneous.				
	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	Convictions.	Acquittals.	Nolled, discontinued, or quashed.	Total.	
Alabama, northern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	5	.....	1	6	276
Alabama, middle district	....	....	.....	....	.....	....	....	....	....	....	.....	....	....	....	.....	....	47	46	69	162	252
Alabama, southern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	338	77	32	447	448
Alaska	....	....	.....	....	47	1	6	54	....	....	.....	....	....	....	.....	....	14	5	6	25	80
Arkansas, eastern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	1	....	.....	1	4	3	3	10	28
Arkansas, western district	....	....	.....	....	92	2	12	106	....	....	.....	....	....	1	.....	1	83	34	29	146	350
Arizona	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	10	5	13	28	42
California	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	29	5	18	52	100
Colorado	....	....	.....	....	.....	....	.....	....	....	....	2	2	4	....	.....	4	3	.....	7	10	22
Connecticut	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	1	1	3	.....	1	4	51
Dakota	....	....	....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	8	6	.....	14	14
Delaware	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	.....	1	.....	1	7
District of Columbia	....	....	.....	....	.....	....	.....	....	1	1	2	....	....	....	.....	....	2,713	876	143	3,732	3,736
Florida, northern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	4	.....	2	6	15
Florida, southern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	1	.....	4	5	24
Georgia, northern district	....	....	.....	....	.....	....	.....	....	2	....	.....	2	....	....	.....	....	5	.....	33	38	617
Georgia, southern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	3	3	4	10	101
Idaho	....	....	....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	14	7	74	95	104
Illinois, northern district	....	....	.....	....	.....	....	.....	....	....	1	.....	1	....	....	.....	....	2	5	3	10	100
Illinois, southern district	....	....	.....	....	.....	....	.....	....	5	4	3	12	....	....	.....	....	25	4	2	31	209
Indiana	....	....	.....	....	.....	....	.....	....	4	....	4	8	....	....	.....	....	2	2	3	7	69
Iowa, northern district	....	....	.....	....	.....	....	.....	....	....	1	1	2	....	....	.....	....	7	5	5	17	126
Iowa, southern district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	6	3	1	10	126
Kansas	....	1	.....	1	5	2	8	15	2	....	2	4	....	....	.....	....	27	1	33	61	100
Kentucky	....	....	.....	....	.....	....	.....	....	6	....	1	7	....	....	.....	....	10	4	9	23	629
Louisiana, eastern district	....	....	.....	....	.....	....	.....	....	3	2	8	13	....	....	.....	....	4	.....	1	5	28
Louisiana, western district	....	....	.....	....	.....	....	.....	....	....	....	.....	....	....	....	.....	....	3	3	50	56	64
Maine	....	....	.....	....	.....	....	.....	....	2	1	2	5	1	....	.....	1	2	2	3	7	146
Maryland	....	....	.....	....	.....	....	.....	....	2	1	3	6	1	....	.....	1	11	8	5	24	47
Massachusetts	....	....	.....	....	.....	....	.....	....	3	....	3	6	....	....	2	2	42	11	4	57	115

Michigan, eastern district								2			2					3	1	1	5	34
Michigan, western district																7	2	5	14	51
Minnesota					13	2	15		1		1					7	2		9	44
Mississippi, northern district										1	1	1	1	2	4	3	5		8	173
Mississippi, southern district								5		7	12	1		3	4	17	6	7	30	84
Missouri, eastern district								1		1	2					15		10	25	190
Missouri, western district								4	2	6	12					68	28	29	125	268
Montana														4	4	6	1	11	18	24
Nebraska								4	1		5					38	11	31	80	143
Nevada																2		1	3	5
New Hampshire										5	5									8
New Jersey								4		1	5					6			6	28
New Mexico														1	1	9	59	97	165	193
New York, northern district								6			6					23	2	7	32	169
New York, southern district									1		1					24	8	10	42	68
New York, eastern district																6			6	32
North Carolina, eastern district								1	1	1	3					4			4	51
North Carolina, western district								1		2	3					5	1	7	13	431
Ohio, northern district																9		2	11	69
Ohio, southern district								5	1		6					15	2		17	58
Oregon					78	1	1	80								12	7	6	25	123
Pennsylvania, eastern district										1	1	2			2	7	10	12	29	61
Pennsylvania, western district								1	1		2					10	7	1	18	32
Rhode Island																3			3	8
South Carolina									1		1					11	18	1	30	251
Tennessee, eastern district								5	3	9	17					17	2	10	29	487
Tennessee, middle district								3	2	1	6					4		4	8	428
Tennessee, western district								2			2					6	3	1	10	135
Texas, northern district												3	4	2	9	14	7	36	57	114
Texas, eastern district																5	5	8	18	90
Texas, western district																4	1	26	31	219
Utah																224	20	122	366	366
Vermont								2			2			1	1	1			1	14
Virginia, eastern district								1	1		2					1	5		6	21
Virginia, western district										6	6					2	3	7	12	180
Washington Territory		1	4	5	1		1	2								46	5	18	69	84
West Virginia								1			1					1			1	58
Wisconsin, eastern district							1	*1		1	1					18	6	2	26	43
Wisconsin, western district					24			24								1	1	2	4	31
Wyoming						1		1								1	4	3	8	11
Total		2	4	6	260	9	29	298	77	27	71	175	14	6	16	36	4,080	1,348	1,035	6,463	12,905

*Naturalization laws.

EXHIBIT C 1.—*Statement of the amount arising from civil suits to which the United States was a party, and from criminal prosecutions in the circuit and district courts of the United States, during the fiscal year ending June 30, 1887.*

Districts.	Amount of judgments obtained during the year in favor of the United States.					Amounts of fines, forfeitures, and penalties imposed during the year.								
	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Election laws.	Intercourse laws.	Pension laws.	Embezzlement.	Miscellaneous.	Total.
Alabama, northern district				$1,458.51	$1,458.51		$14,302.00	$200.65					$150.00	$14,652.65
Alabama, middle district		$80.45		80.45			7,110.63						6,325.90	13,436.53
Alabama, southern district				1,059.50	1,059.50			248.60					6,193.26	6,441.86
Alaska						$5,000.00				$396.00			3,484.00	8,880.00
Arkansas, eastern district			$9,243.33	16,518.34	25,761.67		1,700.00					$500.00	2,525.00	4,725.00
Arkansas, western district		18.25		4,205.12	4,223.37		8,490.00			2,295.00			2,495.00	13,280.00
Arizona			1,088.79	45,967.86	47,056.65									
California	$66,700.95	10,864.27	1,886.03	4,130.78	83,582.03	1,600.00	700.00	1.00					30.00	2,331.00
Colorado			651.16	6,271.00	6,922.16		100.00	50.00					375.00	525.00
Connecticut		5,528.04			5,528.04		4,726.05	755.08					109.57	5,590.70
Dakota				7,812.00	7,812.00								53.00	53.00
Delaware							100.00							100.00
District of Columbia		7,166.42	28,799.65	5,061.61	41,027.68		50.00						15,651.72	15,701.72
Florida, northern district	30.00			201.00	231.00									
Florida, southern district			290.27		290.27	269.75	450.00							719.75
Georgia, northern district		70.17			70.17		12,200.00	100.00					1,600.00	13,900.00
Georgia, southern district							5,335.00	300.00						5,635.00
Idaho			30,645.28	8,006.00	38,651.28								840.00	840.00
Illinois, northern district	162.36	188.53	127,557.61	3,038.16	130,946.66		4,509.12	2,275.95					215.65	7,000.72
Illinois, southern district				424.28	424.28		11,327.97	2,299.56			$416.40		1,604.02	15,647.95
Indiana							1,004.59	1,353.00	$69.75		561.12		391.24	3,379.70
Iowa, northern district							6,222.15						469.18	6,691.33
Iowa, southern district		300.00		1,863.70	2,163.70		5,175.00	411.00					612.40	6,198.40
Kansas				5,352.90	5,352.90		300.00	525.00		112.00			78.00	1,015.00
Kentucky		2,668.02	5,827.40	3,320.00	11,815.42		25,600.00	50.00			4,050.00		10.00	29,710.00
Louisiana, eastern district		2,343.47	199.25	11,477.71	14,020.43			1,050.00			2,000.00		550.00	3,600.00
Louisiana, western district			57.09	4,589.18	4,646.27			100.00						100.00
Maine	590.09		830.00	1,233.70	2,653.79	100.00	1,650.00	301.00			20.00			2,071.00
Maryland				6,000.00	6,000.00		425.00					105.00	1,525.00	2,055.00
Massachusetts		161.61			161.61		95.27	1,350.00	400.90		1.00		351.40	2,198.57
Michigan, eastern district			3,859.13	773.89	4,633.02	88.76	1,174.19	331.71			373.93		200.00	2,168.59
Michigan, western district				6,717.34	6,717.34	743.24	2,692.12						1,465.00	4,900.36
Minnesota				1,305.10	1,305.10		531.40	400.00		463.75			702.00	2,097.15
Mississippi, northern district			2,054.84	1,000.00	3,054.84		5,850.00					166.77	225.00	6,241.77
Mississippi, southern district				53,204.35	53,204.35		1,059.58				3,364.00		11,006.05	15,429.63
Missouri, eastern district	1,300.00			1,500.00	2,800.00		8,115.00	2,255.00	250.00		10.00		3,009.00	13,639.00

Missouri, western district				682.40	682.40		895.76	841.56			3,540.85		9,907.86	15,186.03
Montana				5,858.25	5,858.25									
Nebraska				325.00	325.00		744.90	320.40			462.10		4,794.62	6,322.02
Nevada				407.60	407.60								600.00	600.00
New Hampshire				1,783.91	1,783.91									
New Jersey						500.00	1,411.05	1,395.10			1,261.84		9,000.00	13,567.99
New Mexico	619.00				84.33	350.00	1,985.00	725.00	500.00		500.00		830.00	830.00
New York, northern district		84.33		30,500.93	69,530.08		1,035.00	51.00					601.00	4,661.00
New York, southern district	10,261.55	28,686.33	81.27		279.63	1,760.00	1,100.00						514.00	1,600.00
New York, eastern district	43.63	236.00			681.97		1,562.00	2.00					4.00	2,864.00
North Carolina, eastern district	186.67	71.80	25.00	398.50	15,849.84		41,590.44	100.00					2.00	1,566.00
North Carolina, western district		1,429.78		14,420.06										41,690.44
Ohio, northern district	773.10	196.64	329.36	2,369.34	3,608.44		3,006.26	1,326.78	83.80				1,309.75	5,726.59
Ohio, southern district				99.95	99.95		2,695.00	825.00			50.00		1,203.82	4,773.82
Oregon	866.00			172,618.28	173,484.28	450.00	460.00	150.00	200.00	966.00			340.00	2,566.00
Pennsylvania, eastern district	77,186.25	415,359.51	39,183.93	209,499.27	741,228.96			927.00					200.00	1,127.00
Pennsylvania, western district			50.00		50.00		500.00	30.00					10.00	540.00
Rhode Island								200.00					60.00	260.00
South Carolina		1,464.00			1,464.00		11,400.00	475.00					1,400.00	13,275.00
Tennessee, eastern district		394.38		9,500.00	9,894.38		21,835.00	300.00					760.00	22,835.00
Tennessee, middle district		1,449.60		18,598.10	20,047.70		27,360.91	307.15			1,009.56		689.40	29,367.02
Tennessee, western district				3,050.00	3,050.00		2,930.00						325.00	3,255.00
Texas, northern district		200.00			200.00		400.00	4,021.00					3,325.97	7,746.97
Texas, eastern district	269.22				269.22		1,300.00	500.00					260.00	2,060.00
Texas, western district				600.34	600.34	1,286.00	2,800.00	250.00					50.00	4,386.00
Utah			1,682.20	21,077.80	22,760.00								32,061.80	32,061.80
Vermont				2,379.64	2,379.64		2,383.14	1,000.00			300.00			3,683.14
Virginia, eastern district	352.73		29.63		382.36			233.00			1,000.00			1,233.00
Virginia, western district		984.07	396.67	2,150.00	3,530.74		8,800.00	250.00					200.00	9,250.00
Washington Territory	40,875.33			7,791.22	48,666 55	835.29							4,210.85	5,046.14
West Virginia			598.25		598.25		4,716.00				100.00		300.00	5,116.00
Wisconsin, eastern district							600.00	103.00					564.00	1,267.00
Wisconsin, western district				7,870.07	7,870.07		100.00			215.00				315.00
Wyoming			1,248.81		1,248.81		50.00							50.00
Total	200,216.88	479,945.67	256,614.95	714,472.69	1,651,250.19	12,983.04	272,655.53	28,690.54	1,504.45	4,447.75	19,020.80	771.77	135,710.46	475,784.34

EXHIBIT C 1.—*Statement of the amounts arising from civil suits to which the United States was a party, etc.*—Continued.

Districts.	Amounts realized from judgments obtained during the year.					Amounts realized on fines, forfeitures, and penalties imposed during the year.							
	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Election laws.	Intercourse laws.	Pension laws.	Miscellaneous.	Total.
Alabama, northern district				$40.51	$40.51			$100.65					$100.65
Alabama, middle district							$17.15					$393.45	410.60
Alabama, southern district								248.60				1,340.11	1,588.71
Alaska										$336.00		348.89	684.80
Arkansas, eastern district			$778.60	564.36	1,342.96								
Arkansas, western district		$18.25		581.37	599.62		245.95			170.00		10.00	425.95
Arizona													
California	$66,700.95	7,226.00	1,133.72	2,930.78	77,991.45	$1,600.00						30.00	1,630.00
Colorado			651.16	5,025.00	5,676.16			50.00				375.00	425.00
Connecticut							4,726.05	755.08				109.57	5,590.70
Dakota				1,800.00	1,800.00								
Delaware													
District of Columbia				58.83	58.83		50.00					13,149.22	13,199.22
Florida, northern district				201.00	201.00								
Florida, southern district			264.29		264.29	255.00							255.00
Georgia, northern district												25.00	25.00
Georgia, southern district							243.40	300.00					543.40
Idaho				184.00	184.00							387.10	387.10
Illinois, northern district							4,104.09	973.29				150.12	5,227.50
Illinois, southern district				424.28	424.28		2,713.71	1,497.91			$92.90	130.00	4,434.52
Indiana							862.26	1,043.86	$69.75		320.04	218.07	2,513.98
Iowa, northern district							1,221,97					398.18	1,620.15
Iowa, southern district				1,545.56	1,545.56		1,114.24	210.00				504.90	1,829.14
Kansas								525.00					525.00
Kentucky		33.12		276.38	309.50		504.00						504.00
Louisiana, eastern district			199.25		199.25			50.00					50.00
Louisiana, western district			40.00		40.00								
Maine	590.09		.17	114.73	704.99	100.00	615.00	301.00			20.00		1,036.00
Maryland											*105.00	625.00	730.00
Massachusetts		161.61			161.61		95.27	1,350.00	400.90		1.00	351.40	2,198.57
Michigan, eastern district						88.76	949.75	331.71			253.93	200.00	1,824.15
Michigan, western district				4,457.26	4,457.26	743.24	1,896.52					875.00	3,514.76
Minnesota				1,337.32	1,337.33		110.00	400.00		293.75			803.75
Mississippi, northern district			2,054.84		2,054.84		610.05						610.05
Mississippi, southern district	134.05			753.96	888.01		770.90						770.90
Missouri, eastern district	470.18			380.40	850.58		1,545.63	124.46				13.75	1,683.84
Missouri, western district				682.40	682.40		613.26	581.56			1,240.85	703.88	3,139.55
Montana				3,743.45	3,743.45								

Nebraska				405.12	405.12		101.49					1,007.00	1,108.49
Nevada													
New Hampshire				645.03	645.03								
New Jersey							411.05	395.10			261.84		1,067.99
New Mexico	619.00				619.00							830.00	830.00
New York, northern district						300.00	1,430.00	625.00					2,355.00
New York, southern district	6,387.82			5,239.43	11,627.25		35.00	50.00					85.00
New York, eastern district						1,760.00	600.00						2,360.00
North Carolina, eastern district	186.67		25.00	83.90	295.57		501.00						501.00
North Carolina, western district				350.00	350.00		4,196.67						4,196.67
Ohio, northern district	289.99	196.64	320.36	1,849.42	2,665.41		1,387.72	721.18				131.85	2,240.75
Ohio, southern district				99.95	99.95		795.00	600.00				3.82	1,398.82
Oregon	866.00			3,794.60	4,660.60	450.00	460.00	150.00	200.00	590.00		335.00	2,185.00
Pennsylvania, eastern district		168.25	311.73		479.98							45.00	45.00
Pennsylvania, western district			50.00		50.00			10.00					10.00
Rhode Island													
South Carolina		241.27			241.27								
Tennessee, eastern district		32.91			32.91		594.82	5.00			200.00	31.33	831.15
Tennessee, middle district		148.98		287.46	436.44		2,617.49				100.00	40.00	2,757.49
Tennessee, western district													
Texas, northern district		113.47			113.47		278.32	65.00				2,068.00	2,411.32
Texas, eastern district	269.22				269.22		200.00						200.00
Texas, western district				600.34	600.34	540.00	58.50	250.00				50.00	898.50
Utah												10,605.70	10,605.70
Vermont							283.14	1,000.00			300.00		1,583.14
Virgina, eastern district	352.73		29.63		382.36			50.00					50.00
Virginia, western district		120.60	396.67		517.27			50.00					50.00
Washington Territory	10,875.33			4,228.94	15,104.27	155.74						1,762.89	1,918.63
West Virginia							309.92				20.00	79.25	409.17
Wisconsin, eastern district							200.00					55.00	255.00
Wisconsin, western district				7,404.57	7,404.57					20.00			20.00
Wyoming													
Total	87,742.03	8,461.10	6,264.42	50,090.36	152,557.91	5,992.74	37,469.32	12,814.40	670.65	1,409.75	2,915.56	37,383.39	98,655.81

*Embezzlement.

EXHIBIT C 1.—*Statement of the amounts arising from civil suits to which the United States was a party, etc.*—Continued.

Districts.	Amounts realized on fines, forfeitures, and penalties imposed in former years.						Amounts realized on judgments obtained in former years.					Amounts realized during the year by compromise, and otherwise included in the foregoing.				
	Customs.	Internal revenue.	Post-office.	Pension laws.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.	Customs.	Internal revenue.	Post-office.	Miscellaneous.	Total.
Alabama, northern district																
Alabama, middle district																
Alabama, southern district																
Alaska																
Arkansas, eastern district									$26.75	$608.20	$634.95				$355.00	$355.00
Arkansas, western district										1,624.00	1,624.00					
Arizona																
California										2,173.11	2,173.11					
Colorado															1,160.00	1,160.00
Connecticut																
Dakota										1,000.00	1,000.00				1,000.00	1,000.00
Delaware																
District of Columbia															650.72	650.72
Florida, northern district																
Florida, southern district																
Georgia, northern district								$514.73			514.73		$383.19	$272.00	30.35	685.54
Georgia, southern district																
Idaho					$1,301.10	$1,301.10				176.03	176.03					
Illinois, northern district		$76.52	$247.30			323.82		1,376.64			1,376.64	$9,815.19	1,055.95	12,000.00		22,871.14
Illinois, southern district		1,065.29			1,066.72	2,132.01			314.28		314.28					
Indiana															71.85	71.85
Iowa, northern district		1,287.86				1,287.86										
Iowa, southern district		1,325.80	112.30			1,438.10				85.00	85.00				3,410.28	3,410.28
Kansas														31.50	41.55	73.05
Kentucky		234.69				234.69		231.89	163.18		395.07					
Louisiana, eastern district									804.75		804.75				500.00	500.00
Louisiana, western district															50.00	50.00
Maine							$1,000.00				1,000.00	1,052.12		325.00	408.49	1,785.61
Maryland												550.00		620.87		1,170.87
Massachusetts												1,692.44			3,545.92	5,238.36
Michigan, eastern district															307.64	307.64
Michigan western district		20.00				20.00				50.00	50.00					
Minnesota									188.50	526.99	715.49	90.84			1,564.17	1,655.01
Mississippi, northern district		61.25				61.25										
Mississippi, southern district																
Missouri, eastern district		103.94				103.94										
Missouri, western district																

Montana																
Nebraska				$200.00	337.75	537.75									27.86	27.86
Nevada																
New Hampshire			20.00			20.00										
New Jersey					*90.42	90.42						30.92		172.50		203.42
New Mexico																
New York, northern district					4.10	4.10									523.16	523.16
New York, southern district							1,402.22			1,402.22	21,666.55	744.00	204.59	441.19	23,056.83	
New York, eastern district							98.33			98.33		150.00		500.00	650.00	
North Carolina, eastern district																
North Carolina, western district		125.00				125.00			125.00	125.00		322.64			322.64	
Ohio, northern district		222.04				222.04										
Ohio, southern district												6,025.00			6,025.00	
Oregon		100.00				100.00			306.00	306.00						
Pennsylvania, eastern district											50.00	200.00		11,323.08	11,573.08	
Pennsylvania, western district																
Rhode Island																
South Carolina							528.46			528.46						
Tennessee, eastern district									31.23	31.23						
Tennessee, middle district		906.02				906.02			380.16	380.16		43.19		153,600.00	153,643.19	
Tennessee, western district																
Texas, northern district		1,612.13	106.70		160.36	1,879.19	1,982.67			1,982.67		352.71	216.72	204.65	774.08	
Texas, eastern district																
Texas, western district																
Utah					3,457.96	3,457.96								1,326.00	1,326.00	
Vermont												364.59			364.59	
Virginia, eastern district													520.00		520.00	
Virginia, western district							166.49			166.49		34.72	200.00		234.72	
Washington Territory									2,074.00	2,074.00						
West Virginia																
Wisconsin, eastern district																
Wisconsin, western district																
Wyoming									1,720.00	1,720.00						
Total		7,140.54	486.30	200.00	6,418.41	14,245.25	1,000.00	6,301.43	1,497.46	10,879.72	19,678.61	34,948.06	9,675.99	14,563.18	181,041.91	240,229.14

*Embezzlement.

EXHIBIT D.—*Statement showing the number of civil suits to which the United States was not a party, commenced and terminated in the circuit and district courts of the United States during the fiscal year ending June* 30, 1887, *with the number pending July* 1, 1887.

Districts.	Number commenced during the fiscal year ending June 30, 1887.			Number terminated during fiscal year ending June 30, 1887.								Number pending July 1, 1887.		
				Admiralty.				Other suits.						
	Admiralty.	Other suits.	Total.	Judgments for plaintiff.	Judgments for defendant.	Dismissed or discontinued.	Total.	Judgments for plaintiff.	Judgments for defendant.	Dismissed or discontinued.	Total	Admiralty.	Other suits.	Total.
Alabama, northern district	.....	34	34	.....	.....	.....	.....	34	4	12	50	.....	64	64
Alabama, middle district	1	68	69	.....	.....	.....	.....	12	.....	23	35	.....	102	102
Alabama, southern district	34	23	57	21	.....	9	30	7	4	14	25	5	22	27
Alaska	.....	26	26	.....	1	.....	1	8	4	4	16	.....	17	17
Arkansas, eastern district	.....	244	244	.....	.....	.....	.....	84	4	15	103	.....	141	141
Arkansas, western district	.....	44	44	.....	.....	.....	.....	35	3	21	59	.....	45	45
Arizona	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
California	70	104	174	16	19	20	55	26	12	96	134	90	207	297
Colorado	.....	203	203	.....	.....	.....	.....	57	21	210	288	.....	352	352
Connecticut	13	54	67	10	1	6	17	11	4	22	37	7	361	368
Dakota	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Delaware	48	7	55	22	1	23	46	.....	.....	.....	.....	15	30	45
District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida, northern district	14	64	78	4	.....	9	13	27	.....	13	40	7	49	56
Florida, southern district	71	.....	71	65	.....	3	68	.....	.....	.....	.....	1	.....	1
Georgia, northern district	.....	111	111	.....	.....	.....	.....	53	7	50	110	.....	134	134
Georgia, southern district	13	73	86	5	.....	6	11	87	5	38	130	5	107	112
Idaho	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois, northern district	58	392	450	28	.....	13	41	138	32	154	324	255	1,830	2,085
Illinois, southern district	.....	191	191	.....	.....	.....	.....	124	4	.....	128	.....	434	434
Indiana	.....	156	156	.....	.....	.....	.....	35	15	40	90	.....	358	358
Iowa, northern district	.....	115	115	1	1	.....	2	46	10	69	125	3	238	241
Iowa, southern district	1	268	269	.....	.....	.....	.....	106	36	55	197	.....	809	809
Kansas	.....	351	351	.....	.....	.....	.....	217	15	153	385	.....	598	598
Kentucky	5	128	133	.....	.....	2	2	57	16	34	107	3	80	83
Louisiana, eastern district	84	180	264	23	10	28	61	102	9	52	163	514	531	1,045
Louisiana, western district	8	42	50	1	.....	.....	1	23	5	14	42	11	65	76
Maine	25	47	72	13	.....	9	22	25	8	24	57	9	137	146
Maryland	98	89	187	26	5	37	68	17	.....	16	33	43	30	73
Massachusetts	72	243	315	33	13	17	63	232	39	120	391	182	1,646	1,828
Michigan, eastern district	233	200	433	47	.....	24	71	76	24	65	165	728	1,825	2,553

Michigan, western district	36	114	150	19	5	6	30	41	32	26	99	59	985	1,044
Minnesota	2	135	137	.....	.....	.....	.....	13	18	21	52	2	73	75
Mississippi, northern district	.....	72	72	.....	.....	.....	.....	40	2	16	58	.....	103	103
Mississippi, southern district	2	106	108	.....	1	.....	1	67	35	5	107	1	163	164
Missouri, eastern district	3	208	211	.....	.....	2	2	132	62	55	249	3	207	210
Missouri, western district	.....	218	218	.....	.....	.....	.....	84	20	118	222	.....	361	361
Montana	.....	.....	.....	.....	.....	.....	.....	.....	1	2	3	.....	.....	.....
Nebraska	.....	386	386	.....	.....	.....	.....	226	33	145	404	.....	292	292
Nevada	.....	24	24	.....	.....	.....	.....	5	3	8	16	.....	52	52
New Hampshire	.....	13	13	.....	.....	.....	.....	2	1	2	5	1	81	85
New Jersey	135	98	233	19	.....	96	115	13	6	37	56	.....	447	447
New Mexico	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York, northern district	64	.....	64	23	2	30	55	.....	1	.....	1	120	243	363
New York, southern district	531	661	1,192	138	31	*264	433	40	55	†231	326	828	6,314	7,142
New York, eastern district	126	65	191	45	16	57	118	10	5	17	32	1,011	853	1,864
North Carolina, eastern district	3	22	25	2	1	.....	3	4	7	3	14	.....	40	40
North Carolina, western district	.....	23	23	.....	.....	.....	.....	3	.....	6	9	.....	110	110
Ohio, northern district	14	148	162	1	.....	7	8	54	4	61	119	25	315	340
Ohio, southern district	10	305	315	3	2	6	11	234	30	87	351	15	450	465
Oregon	25	84	109	6	1	6	13	44	3	34	81	17	118	135
Pennsylvania, eastern district	70	330	400	20	8	48	76	28	21	232	281	52	1,029	1,081
Pennsylvania, western district	43	151	194	42	4	10	56	47	8	22	77	37	316	353
Rhode Island	5	15	20	4	1	2	7	3	6	9	18	7	98	105
South Carolina	8	43	51	3	1	3	7	18	3	8	29	2	70	72
Tennessee, eastern district	.....	67	67	1	.....	.....	1	24	4	31	59	.....	93	93
Tennessee, middle district	2	32	34	2	.....	.....	2	23	4	10	37	.....	28	28
Tennessee, western district	15	39	54	5	.....	2	7	29	20	14	63	36	85	121
Texas, northern district	.....	293	293	.....	.....	.....	.....	115	12	159	286	.....	327	327
Texas, eastern district	5	166	171	1	.....	1	2	51	17	51	119	9	176	185
Texas, western district	.....	125	125	.....	.....	.....	.....	52	8	39	99	.....	154	154
Utah	.....	648	648	.....	.....	.....	.....	257	34	69	360	.....	408	408
Vermont	.....	18	18	.....	.....	.....	.....	11	1	14	26	.....	49	49
Virginia, eastern district	40	121	161	27	1	18	46	77	5	1	83	.....	77	77
Virginia, western district	.....	22	22	.....	.....	.....	.....	24	3	13	40	.....	171	171
Washington Territory	.....	3	3	.....	.....	.....	.....	1	.....	.....	1	.....	2	2
West Virginia	6	49	55	4	1	1	6	181	173	14	368	13	406	419
Wisconsin, eastern district	33	75	108	13	2	15	30	24	11	82	117	16	163	179
Wisconsin, western district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wyoming	.....	407	407	.....	.....	.....	.....	144	12	80	236	.....	273	273
Total	2,026	8,743	10,769	693	128	780	1,601	3,760	941	3,037	7,738	4,132	25,347	29,479

*15 terminated by decree or order.

†125 terminated by decree or order.

EXHIBIT D (SUPPLEMENT).—*Statement of the amounts of judgments in civil suits to which the United States was not a party, in the circuit and district courts of the United States during the fiscal year ending June* 30, 1887.

Districts.	Amount of judgments for plaintiff.			Amount of judgments for defendant.		
	Admiralty.	Other suits.	Total.	Admiralty.	Other suits.	Total.
Alabama, northern	.....	$52,033.12	$52,033.12	.....	.....	.....
Alabama, middle	.....	35,133.68	35,133.68	.....	.....	.....
Alabama, southern	$9,766.36	17,952.48	27,718.84	.....	.....	.....
Alaska	.....	7,340.10	7,340.10	.....	.....	.....
Arkansas, eastern	.....	258,523.48	258,523.48	.....	$5,459.70	$5,459.70
Arkansas, western	.....	36,145.12	36,145.12	.....	3,429.31	3,429.31
Arizona	.....	.....	.....	.....	.....	.....
California	24,557.43	35,797.83	60,355.26	.....	80,120.94	80,120.94
Colorado	.....	208,284.83	208,284.83	.....	.....	.....
Connecticut	48,201.55	21,300.65	69,502.20	.....	350.00	350.00
Dakota	.....	.....	.....	.....	.....	.....
Delaware	5,472.59	.....	5,472.59	$423.53	.....	423.53
District of Columbia	.....	.....	.....	.....	.....	.....
Florida, northern	4,935.00	90,179.94	95,114.94	.....	.....	.....
Florida, southern	105,285.16	.....	105,285.16	.....	.....	.....
Georgia, northern	.....	156,146.85	156,146.85	.....	158.00	158.00
Georgia, southern	1,568.85	185,291.23	186,860.08	.....	1,189.75	1,189.75
Idaho	.....	.....	.....	.....	.....	.....
Illinois, northern	16,726.81	6,054,269.18	6,070,995.99	.....	205.44	205.44
Illinois, southern	.....	752,864.90	752,864.90	.....	.....	.....
Indiana	.....	13,836,341.39	13,836,341.39	.....	.....	.....
Iowa, northern	9.90	63,765.38	63,775.28	141.13	1,375.52	1,516.65
Iowa, southern	.....	6,945,951.85	6,945,951.85	.....	.....	.....
Kansas	.....	6,524,586.91	6,524,586.91	.....	925.33	925.33
Kentucky	.....	8,564,554.36	8,564,554.36	65.00	1,172.42	1,237.42
Louisiana, eastern	59,762.86	369,098.62	428,861.48	24,207.00	.....	24,207.00
Louisiana, western	63.33	74,495.23	74,558.56	.....	1,930.00	1,930.00
Maine	6,307.58	65,997.81	72,305.39	.....	.....	.....
Maryland	9,434.54	139,472.74	148,907.28	.....	.....	.....
Massachusetts	66,929.15	565,100.00	632,029.15	373.94	100,430.00	100,803.94
Michigan, eastern	71,862.47	432,972.78	504,835.25	.....	.....	.....
Michigan, western	4,559.39	2,558,665.94	2,563,225.33	65.25	1,051.72	1,116.97
Minnesota	.....	28,599.47	28,599.47	.....	.....	.....
Mississippi, northern	.....	195,987.89	195,987.89	.....	898.96	898.96
Mississippi, southern	134.05	130,069.89	130,203.94	.....	695.15	695.15
Missouri, eastern	.....	450,399.91	450,399.91	.....	.....	.....
Missouri, western	.....	255,017.14	255,017.14	.....	.....	.....
Montana	.....	.....	.....	.....	6.25	6.25
Nebraska	.....	377,168.27	377,168.27	.....	.....	.....
Nevada	.....	886,382.50	886,382.50	.....	80.00	80.00
New Hampshire	.....	2,000.00	2,000.00	.....	.....	.....
New Jersey	12,656.64	73,540.91	86,197.55	.....	748.55	748.55
New Mexico	.....	.....	.....	.....	.....	.....
New York, northern	30,964.78	.....	30,964.78	.....	30.55	30.55
New York, southern	247,105.40	636,548.77	883,654.17	2,729.82	15,192.81	17,922.63
New York, eastern	21,825.70	4,390.97	26,216.67	611.65	325.88	937.53
North Carolina, eastern	204.66	17,523.70	17,728.36	.....	559.31	559.31
North Carolina, western	.....	2,298.82	2,298.82	.....	.....	.....
Ohio, northern	470.10	99,167.60	99,637.70	.....	.....	.....
Ohio, southern	18,753.93	233,427.29	252,181.22	246.19	5,353.79	5,599.98
Oregon	3,752.15	1,938,906.92	1,942,659.07	46.10	.....	46.10
Pennsylvania, eastern	45,789.91	63,035.62	108,825.53	.....	.....	.....
Pennsylvania, western	57,069,92	36,096,399.13	36,153,469.05	.....	.....	.....
Rhode Island	1,034.85	109,590.13	110,624.98	5,200.00	36,152.00	41,352.00
South Carolina	33,780.34	155,415.28	189,195.62	.....	1,301.45	1,301.45
Tennessee, eastern	469.68	25,295.91	25,765.59	.....	.....	.....
Tennessee, middle	1,373.24	11,299.92	12,673.16	.....	524.30	524.30
Tennessee, western	1,300.00	53,000.00	54,300.00	.....	.....	.....
Texas, northern	.....	23,134,355.95	23,134,355.95	.....	5,093.34	5,093.34
Texas, eastern	75.00	148,663.87	148,738.87	.....	1,568.40	1,568.40
Texas, western	.....	418,497.38	418,497.38	.....	531.35	531.35
Utah	.....	865,408.06	865,408.06	.....	7,390.00	7,390.00
Vermont	.....	11,007.81	11,007.81	.....	1,046.72	1,046.72
Virginia, eastern	17,231.95	96,737.48	113,969.43	.....	.....	.....
Virginia, western	.....	32,398.91	32,398.91	.....	1,019.92	1,019.92
Washington Territory	.....	.....	.....	.....	.....	.....
West Virginia	11,135.36	121,832.60	132,967.96	.....	.....	.....
Wisconsin, eastern	4,067.03	53,377.64	57,444.67	139.00	575,64	714.64
Wisconsin, western	.....	.....	.....	.....	.....	.....
Wyoming	.....	72,560.73	72,560.73	.....	641.98	641.98
Total	944,637.66	114,852,572.87	115,797,210.53	34,248.61	277,534.48	311,783.09

EXHIBIT E.—*Tabular statement of causes heretofore disposed of, and also of those now pending in the Court of Claims.*

Years.	Number of suits brought in each year.			Number of suits closed by report* or judgment† each year.					Suits pending of the number brought in each year aforesaid.		Recovery by United States on counter-claims.
	Number of suits.	Amount claimed.	Cases in which amount is not stated in petition or petition received.	Number for claimants.	Amount claimed.	Amount of recovery.	Number for defendants.	Amount claimed.	Number of suits pending.	Amount claimed.	
1855	464	$5,910,801.84	142	.....	.....	.....	.....	.....	.....	.....	.....
1856	320	3,944,813.15	76	25	$370,301.99	$312,324.54	29	$167,314.86	.....	.....	.....
1857	823	3,499,058.55	31	58	254,177.20	144,924.02	49	1,180,239.94	.....	.....	.....
1858	173	1,382,158.05	83	5	179,982.73	46,858.22	31	547,001.70	.....	.....	.....
1859	40	958,867.11	21	8	76,386.13	35,539 36	53	2,187,535.86	.....	.....	.....
1860	35	953,480.63	16	10	401,541.37	89,821.04	26	302,113.71	.....	.....	.....
1861	7	380,970 92	4	4	11,168.75	8,369.00	9	195,961.96	.....	.....	.....
1862	17	110,381.75	5	6	159,324.45	48,302.05	.....	.....	.....	.....	.....
1863	114	2,103,503.43	2	1	(‡)	(§)	406	3,081,062.78	.....	.....	.....
1864	154	1,614,914.37	13	5	180,801.60	73,402 32	330	4,041,952.45	.....	.....	.....
1865	46	1,347,540.17	2	8	245,885.28	126,704.14	23	630,860.76	.....	.....	.....
1866	361	6,593,772.77	234	18	247,218.74	133,960.90	206	2,146,404.13	.....	.....	.....
1867	488	13,086,344.14	1	50	2,005,951.94	872,863.01	114	1,288,092.75	.....	.....	.....
1868	745	27,938,800.48	10	98	1,466,883.07	782,620.40	24	591,630.45	.....	.....	.....
1869	2,344	6,794,619.64	6	49	1,411,570.31	855,326.21	72	1,070,004.69	.....	.....	.....
1870	161	4,055,730.42	46	114	1,568,154.57	1,035,152.43	53	2,241,739 04	.....	.....	$1,647.58
1871	114	3,269,867.96	1	65	1,578,968.13	1,161,615.53	36	968,931.63	.....	.....	.....
1872	450	8,981,125.45	2	132	2,831,172.55	2,028,865.50	17	461,429.21	.....	.....	.....
1873	1,125	5,090,165.51	2	1,528	5,775,255.42	3,627,957.21	30	696,283.32	.....	.....	.....
1874	2,180	30,849,722.12	14	731	1,645,580.81	998,622.30	65	1,119,713.10	.....	.....	.....
1875	738	3,971,371.59	30	234	4,035,542.57	2,949,136.09	59	2,850,959.23	2	$850,750.00	.....
1876	592	3,302,910.55	9	27	1,524,476.29	1,126,726.10	2,431	13,783,158.91	2	412,051.38	4,419.39
1877	397	8,015,936.99	1	32	472,561.84	203,710.14	438	10,461,033.18	.....	.....	6,106.53
1878	102	4,339,622.11	.....	65	324,147.75	189,697.92	2,497	39,625,379.94	1	82,830.00	.....
1879	164	2,313,318.49	.....	41	1,217,134.43	412,163.19	145	13,763,582.69	4	1,538,683.93	618,627.73
1880	256	839,702.64	.....	190	935,346.11	331,742.89	1,305	2,340,122.95	3	3,007.34	.....
1881	418	17,773,362.73	1	51	1,721,283.12	854,354.50	168	4,241,011.39	3	31,300.00	.....
1882	584	1,445,819.83	234	31	370,345.14	178,016.48	376	3,754,377.17	28	35,372.85	.....
1883	813	10,099,967.63	44	32	881,015.44	468,998.13	224	3,017,721.82	208	3,833,301.32	.....
1884	286	7,844,611.89	11	65	722,630.22	217,331.88	79	2,266,977.75	153	1,938,389.87	29,002.11
1885	200	3,670,323.76	13	172	328,371.32	184,231.58	763	12,470,852.48	84	1,893,442.71	1,631,078.63
1886	630	16,125,309.30	270	394	16,996,553.29	967,568.81	31	709,874.46	244	4,333,922.83	.....
1887	444	4,148,026.00	175	293	18,561,151.32	3,454,652.54	31	237,358.25	391	3,360,319.23	11,732.16
Total	15,785	212,756,921.97	1,499	4,542	51,795,883.88	23,831,578.43	10,120	132,441,202.56	1,123	18,313,371.46	2,302,614.13

* The act organizing the Court of Claims was passed February 4, 1855 (10 Stats., 612), by which the court was directed to hear and determine claims and report the cases and facts to Congress, with their opinion. † On the 3d of November, 1863 (12 Stats., 765), the said act was amended and the court authorized to render final judgments, with right of appeal to the Supreme Court of the United States. ‡ No amount claimed. § Judgment for land scrip.

EXHIBIT F.—*General statement of all the appropriations placed under the Department of Justice which were available, and those from which payments were made, during the fiscal year ending June* 30, 1887, *as required by section* 3 *act approved June* 30, 1879.

Expenses of United States courts, 1879 and prior years:		
Appropriation, act of August 4, 1886	$1,666.73	
Appropriation, warrant issued June 30, 1887 / Balance of appropriation, act of August 5, 1882	14,124.10	
Repayments during fiscal year	9,382.92	
	25,173.75	
Payments made during fiscal year	15,790.83	
Balance to surplus fund, June 30, 1887		$9,382.92
Balance of appropriation, fees and expenses of marshals, United States courts, 1881 and prior years:		
Balance July 1, 1886	$16,222.83	
Payments during fiscal year	13,888.62	
Balance July 1, 1887		2,334.21
Balance of appropriation, fees of clerks United States courts, 1881 and prior years:		
Balance July 1, 1886	$18.35	
Balance July 1, 1887		18.35
Balance of appropriation, fees of commissioners United States courts, 1881 and prior years:		
Balance July 1, 1886	$184.70	
To surplus fund, June 30, 1887	159.65	
Balance July 1, 1887		25.05
Balance of appropriation, fees of witnesses United States courts, 1881 and prior years:		
Balance July 1, 1886	$3,941.03	
Balance July 1, 1887		3,941.03
Balance of appropriation, support of prisoners, United States courts, 1881 and prior years:		
Balance July 1, 1886	$745.55	
To surplus fund, June 30, 1887		$745.55
Balance of appropriation, miscellaneous expenses, United States courts, 1881 and prior years:		
Balance July 1, 1886	$892.72	
To surplus fund, June 30, 1887	67.42	
Balance July 1, 1887		825.30
Payment of special deputy marshals at Congressional election, 1881 and prior years:		
Repayments during fiscal year	$5.00	
Balance to surplus fund, June 30, 1887		5.00
Balance of appropriation, fees and expenses of marshals, United States courts, 1882 and prior years:		
Balance July 1, 1886	$1,774.13	
Balance July 1, 1887		1,774.13
Balance of appropriation, support of prisoners United States courts, 1882 and prior years:		
Balance July 1, 1886	$130.00	
To surplus fund, June 30, 1887		130.00
Balance of appropriation, miscellaneous expenses, United States courts, 1882 and prior years:		
Balance July 1, 1886	$90.00	
To surplus fund, June 30, 1887		90.00

Balance of appropriation, fees of clerks, United States courts, 1883:		
Balance July 1, 1886	$13,406.34	
To surplus, June 30, 1887		$13,406.34
Balance of appropriation, fees of commissioners, United States courts, 1883:		
Balance July 1, 1886	$644.43	
To surplus fund, June 30, 1887		644.43
Fees and expenses of marshals, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$30,549.96	
Payments during fiscal year	16,981.90	
Balance July 1, 1887		13,568.06
Fees of district attorneys, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$3,228.33	
Payments during fiscal year	3,228.33	
Fees of clerks, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$1,283.20	
Payments during fiscal year	1,283.15	
Balance to surplus fund, June 30, 1887		.05
Fees of commissioners, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$488.93	
Payments during fiscal year	453.53	
Balance to surplus fund, June 30, 1887		35.40
Fees of jurors, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$87.70	
Payments during fiscal year	87.70	
Fees of witnesses, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$3,171.66	
Repayments during fiscal year	12.30	
	3,183.96	
Payments during fiscal year	690.27	
Balance July 1, 1887		2,493.69
Support of prisoners, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$5,678.53	
Payments during fiscal year	5,143.08	
Balance July 1, 1887		535.45
Miscellaneous expenses, United States courts, 1883 and prior years:		
Appropriation, act of August 4, 1886	$949.43	
Payments during fiscal year	949.43	
Expenses of Territorial courts of Utah, 1883 and prior years:		
Appropriation, act of August 4, 1886	$195.70	
Payments during fiscal year	195.70	
Contingent expenses, Department of Justice, books for Department library, 1883 and prior years:		
Appropriation, act of August 4, 1886	$5.00	
Payments during fiscal year	5.00	
Book for office of Solicitor, 1883 and prior years:		
Appropriation, act of August 4, 1886	$5.00	
Payments during fiscal year	5.00	
Miscellaneous items, 1883 and prior years:		
Appropriation, act of August 4, 1886	$53.29	
Payments during fiscal year	53.29	

Fees and expenses of marshals, United States courts, 1884 and prior years:		
Repayments during fiscal year	$14,297.72	
Balance to surplus fund, June 30, 1887		$14,297.72
Fees of district attorneys, United States courts, 1884 and prior years:		
Repayments during fiscal year	$199.50	
Balance to surplus fund, June 30, 1887		199.50
Fees of jurors, United States courts, 1884 and prior years:		
Repayments during fiscal year	$5,591.12	
Balance to surplus fund, June 30, 1887		5,591.12
Fees of witnesses, United States courts, 1884 and prior years:		
Repayments during fiscal year	$7,802.61	
Balance to surplus fund, June 30, 1887		7,802.61
Support of prisoners, United States courts, 1884 and prior years:		
Repayments during fiscal year	$4,056.13	
Balance to surplus fund, June 30, 1887		4,056.13
Miscellaneous expenses United States courts, 1884 and prior years:		
Repayments during fiscal year	$2,673.43	
Balance to surplus fund, June 30, 1887		2,673.43
Defending suits in claims against the United States, 1884 and prior years:		
Repayments during fiscal year	$384.69	
Balance to surplus fund, June 30, 1887		384.69
Contingent expenses, Department of Justice, miscellaneous items, 1884 and prior years:		
Repayments during fiscal year	$175.38	
Balance to surplus fund, June 30, 1887		175.38
Balance of appropriation, fees and expenses of marshals, United States courts, 1884:		
Balance July 1, 1886	$2,473.15	
Appropriation, act of August 4, 1886	10,753.17	
	13,226.32	
Payments during fiscal year	10,356.28	
Balance July 1, 1887		2,870.04
Balance of appropriation, fees of district attorneys, United States courts, 1884:		
Balance July 1, 1886	$27.51	
Payments during fiscal year	10.00	
Balance to surplus fund, June 30, 1887		17.51
Balance of appropriation, fees of clerks, United States courts, 1884:		
Balance July 1, 1886	$10,900.28	
Payments during fiscal year	783.40	
Balance to surplus fund, June 30, 1887		10,116.88
Balance of appropriation, fees of commissioners, United States courts, 1884:		
Balance July 1, 1886	$1,716.89	
Payments during fiscal year	15.80	
Balance to surplus fund, June 30, 1887		1,701.09
Balance of appropriation, fees of jurors, United States courts, 1884:		
Balance July 1, 1886	$60,295.57	
Payments during fiscal year	10.00	
Balance to surplus fund, June 30, 1887		60,285.57

Balance of appropriation, fees of witnesses, United States courts, 1884:		
Balance July 1, 1886	$20,346.95	
Payments during fiscal year	9,958.38	
Balance to surplus fund, June 30, 1887		$10,388.57
Rent of court rooms, United States courts, 1884:		
Appropriation, act of August 4, 1886	$1,943.00	
Payments during fiscal year	1,870.00	
Balance July 1, 1887		73.00
Balance of appropriation, miscellaneous expenses, United States courts, 1884:		
Balance July 1, 1886	$32,179.88	
Payments during fiscal year	208.40	
Balance to surplus fund, June 30, 1887		31,971.48
Balance of appropriation, expenses of Territorial courts in Utah, 1884:		
Balance July 1, 1886	$263.04	
To surplus fund, June 30, 1887		263.04
Balance of appropriation, judgment and costs in suit of L. P. Milligan:		
Balance July 1, 1886	$11.59	
To surplus fund, June 30, 1887		11.59
Contingent expenses, Department of Justice, books for office of Solicitor, 1884:		
Appropriation, act of August 4, 1886	$5.00	
Payments during fiscal year	5.00	
Miscellaneous items, 1884:		
Appropriation, act of August 4, 1886	136,55	
Payments during fiscal year	136.55	
Balance of appropriation, fees and expenses of marshals, United States courts, 1885:		
Balance July 1, 1886	$43.92	
Appropriation, act of August 4, 1886	24,447.47	
Repayments during fiscal year	6,630.82	
	31,122.21	
Payments during fiscal year	30,805.02	
Balance July 1, 1887		317.19
Balance of appropriation, fees of district attorneys, United States courts, 1885:		
Balance July 1, 1886	$6,304.57	
Payments during fiscal year	3,129.00	
Balance to surplus fund, June 30, 1887		3,175.57
Balance of appropriation, fees of clerks, United States courts, 1885:		
Balance July 1, 1886	$528.39	
Appropriation, act of August 4, 1886	32,043.53	
	32,571.92	
Payments during fiscal year	23,963.28	
Balance July 1, 1887		8,608.64
Fees of commissioners, United States courts, 1885:		
Appropriation, act of August 4, 1886	$24,856.22	
Payments during fiscal year	24,856.22	
Balance of appropriation, fees of jurors, United States courts, 1885:		
Balance July 1, 1886	$16,980.29	
Repayments during fiscal year	6,789.05	
	23,769.34	
Payments during fiscal year	5,092.84	
Balance to surplus fund, June 30, 1887		18,676.50

Balance of appropriation, fees of witnesses, United States courts, 1885:		
Balance July 1, 1886	$6,204.05	
Appropriation, act of August 4, 1886	4,440.00	
Repayments during fiscal year	7,673.48	
	18,317.53	
Payments during fiscal year	5,632.15	
Balance July 1, 1887		$12,685.38
Balance of appropriation, support of prisoners, United States courts, 1885:		
Balance July 1, 1886	$61,653.74	
Repayments during fiscal year	3,671.15	
	65,324.89	
Payments during fiscal year	1,918.46	
Balance to surplus fund, June 30, 1887		63,406.43
Balance of appropriation, rent of court-room United States courts, 1885:		
Balance July 1, 1886	$39.80	
Appropriation, act of August 4, 1886	6,942.70	
	6,982.50	
Payments during fiscal year	6,982.50	
Balance of appropriation, miscellaneous expenses, United States courts, 1885:		
Balance July 1, 1886	$34,960.94	
Repayments during fiscal year	2,365.80	
	37,326.74	
Payments during fiscal year	7,447.62	
Balance to surplus fund, June 30, 1887		29,879.12
Balance of appropriation, salaries, Department of Justice, 1885:		
Balance July 1, 1886	$1,759.00	
To surplus fund, June 30, 1887		1,759.00
Balance of appropriation, salaries of employés, court-house, Washington, D. C., 1885:		
Balance July 1, 1886	$523.90	
To surplus fund, June 30, 1887		523.90
Balance of appropriation, prosecution of crimes, 1885:		
Balance July 1, 1886	$7,451.11	
To surplus fund, June 30, 1887		7,451.11
Defending suits in claims against the United States, 1885:		
Appropriation, act of August 4, 1886	$390.35	
Payments during fiscal year	390.35	
Balance of appropriation, support of convicts, 1885:		
Balance July 1, 1886	$8,637.90	
To surplus fund, June 30, 1887		8,637.90
Balance of appropriation, punishing violation of intercourse acts and frauds, 1885:		
Balance July 1, 1886	$1,439.04	
To surplus fund, June 30, 1887		1,439.04
Balance of appropriation, prosecution and collection of claims, 1885:		
Balance July 1, 1886	$460.00	
To surplus fund, June 30, 1887		460.00
Expenses of Territorial courts in Utah, 1885:		
Appropriation, act of August 4, 1886	$2,033.15	
Payments during fiscal year	1,992.90	
Balance July 1, 1887		40.25

Balance of appropriation, compiling and printing laws, Territory of Alaska, 1885:		
Balance July 1, 1886	$96.62	
To surplus fund, June 30, 1887		$96.62
Balance of appropriation, traveling expenses, Territory of Alaska, 1885:		
Balance July 1, 1886	$700.00	
To surplus fund, June 30, 1887		700.00
Balance of appropriation, support of insane convicts, 1885:		
Balance July 1, 1886	$11.57	
To surplus fund, June 30, 1887		11.57
Building, Department of Justice, 1885:		
Appropriation, act of August 4, 1886	$146.50	
Payments during fiscal year	146.50	
Balance of appropriation, uniform system for book-keeping for United States courts:		
Balance July 1, 1886	$10,000.00	
Payments during fiscal year	6,085.51	
Balance July 1, 1887		3,914.49
Contingent expenses, Department of Justice:		
Balance of appropriation, horses and wagons, 1885:		
Balance July 1, 1886	$100.00	
To surplus fund, June 30, 1887		100.00
Miscellaneous items, 1885:		
Appropriation, act of August 4, 1886	$1,470.10	
Repayments during fiscal year	2.55	
	$1,472.65	
Payments during fiscal year	1,470.10	
Balance July 1, 1887		2.55
Balance of appropriation, fees and expenses of marshals, United States courts, 1886:		
Balance July 1, 1886	$3,128.08	
Appropriation, act of August 4, 1886	20,000.00	
Repayments during fiscal year	31,532.35	
	54,660.43	
Payments during fiscal year	54,391.43	
Balance July 1, 1887		269.00
Balance of appropriation, fees of district attorneys, United States courts, 1886:		
Balance July 1, 1886	$83,130.60	
Repayments during fiscal year	60.00	
	83,190.60	
Payments during fiscal year	83,190.60	
Balance of appropriation, fees of clerks, United States courts, 1886:		
Balance July 1, 1886	$55,022.32	
Repayments during fiscal year	736.45	
	55,758.77	
Payments during fiscal year	55,736.68	
Balance July 1, 1887		22.09

Balance of appropriation, fees of commissioners, United States courts, 1886:		
Balance July 1, 1886	$683.39	
Appropriation, act of August 4, 1886	50,000.00	
Repayments during fiscal year	499.95	
	51,183.34	
Payments during fiscal year	51,052.21	
Balance July 1, 1887		$131.13
Balance of appropriation, fees of jurors, United States courts, 1886:		
Balance July 1, 1886	$2,301.55	
Appropriation, act of August 4, 1886	25,000.00	
Repayments during fiscal year	26,698.00	
	53,999.55	
Payments during fiscal year	53,219.15	
Balance July 1, 1887		780.40
Balance of appropriation, fees of witnesses, United States courts, 1886:		
Balance July 1, 1886	$2,142.71	
Appropriation, act of August 4, 1886	50,000.00	
Repayments during fiscal year	26,848.16	
	78,990.87	
Payments during fiscal year	77,050.76	
Balance July 1, 1887		1,940.11
Balance of appropriation, support of prisoners, United States courts, 1886:		
Balance July 1, 1886	$3,436.04	
Repayments during fiscal year	21,191.08	
	24.627.12	
Payments during fiscal year	24,526.64	
Balance July 1, 1887		100.48
Balance of appropriation, rent of court-room, United States courts, 1886:		
Balance July 1, 1886	$6,647.97	
Repayments during fiscal year	1,400.36	
	8,048.33	
Payments during fiscal year	8,048.33	
Balance of appropriation, miscellaneous expenses, United States courts, 1886:		
Balance July 1, 1886	$279.95	
Appropriation, act of August 4, 1886	10,000.00	
Repayments during fiscal year	16,937.76	
	27,217.71	
Payments during the fiscal year	16,736.24	
Balance July 1, 1887		10,481.47
Balance of appropriation, salaries, Department of Justice, 1886:		
Balance July 1, 1886	$864.20	
Balance July 1, 1887		864.20
Balance of appropriation, prosecution of crimes, 1886:		
Balance July 1, 1886	$8,140.75	
Repayments during fiscal year	44.19	
	8,184.94	
Payments during fiscal year	120.60	
Balance July 1, 1887		8,064.34

Balance of appropriation, defending suits in claims against the United States, 1886:		
Balance July 1, 1886	$2,708.55	
Payments during fiscal year	170.35	
Balance July 1, 1887		$2,538.20
Balance of appropriation, support of convicts, 1886:		
Balance July 1, 1886	$7,152.04	
Payments during fiscal year	53.48	
Balance July 1, 1887		7,098.56
Balance of appropriation, punishing violations of intercourse acts and frauds, 1886:		
Balance July 1, 1886	$1,985.95	
Payments during fiscal year	296.95	
Balance July 1, 1887		1,689.00
Balance of appropriation, prosecution, and collection of claims, 1886:		
Balance July 1, 1886	$156.69	
Payments during fiscal year	75.00	
Balance July 1, 1887		81.69
Balance of appropriation, expenses of Territorial courts in Utah, 1886:		
Balance July 1, 1886	$3,132.00	
Appropriation, act of August 4, 1886	4,000.00	
	7,132.00	
Payments during fiscal year	6,754.90	
Balance July 1, 1887		377.10
Balance of appropriation, traveling expenses, Territory of Alaska, 1886:		
Balance July 1, 1886	$1,300.00	
Balance July 1, 1887		1,300.00
Balance of appropriation, rent and incidental expenses, office of marshal, Territory of Alaska, 1886:		
Balance July, 1886	$1,000.00	
Balance July 1, 1887		1,000.00
Support of insane convicts, 1886:		
Appropriation, act of August 4, 1886	$773.29	
Payments during fiscal year	773.29	
Balance of appropriation, Digest of Opinions of Attorneys-General, 1886:		
Balance July 1, 1886	$1,000,00	
Balance July 1, 1887		1,000.00
Contingent expenses Department of Justice, balance of appropriation, horses and wagons, 1886:		
Balance July 1, 1886	$1,150.00	
Balance July 1, 1887		1,150.00
Miscellaneous items, 1886:		
Repayments during fiscal year	$3.35	
Balance July 1, 1887		3.35
Payment to Henry Fink, late U. S. marshal:		
Appropriation, act of August 4, 1886	$95.80	
Payments during fiscal year	95.80	
Payment to legal representatives of Thomas Simon for legal services:		
Appropriation, act of August 4, 1886	$2,500.00	
Payments during fiscal year	2,500.00	
Payment to William M. Rush, jr., assistant United States attorney:		
Appropriation, act of August 4, 1886	$875.00	
Payments during fiscal year	875.00	

Relief of James Clifford:		
Appropriation, act of March 2, 1886	$556.70	
Payments during fiscal year	556.70	
Relief of William Huntington:		
Appropriation, act of August 5, 1886	$1,064.11	
Payments during fiscal year	1,064.11	
Payment to A. R. Erskine, J. J. Dement, H. W. Bassett, and A. R. Burnet:		
Apropriation, act of August 4, 1886	$400.00	
Payments during fiscal year	400.00	
Fees and expenses of marshals, United States courts, 1887:		
Appropriation, act of August 4, 1886	$675,000.00	
Repayments during fiscal year	4,280.11	
	679,280.11	
Payments during fiscal year	622,165.44	
Balance July 1, 1887		$57,114.67
Fees of district attorneys, United States courts, 1887:		
Appropriation, act of August 4, 1886	$350,000.00	
Payments during fiscal year	296,469.83	
Balance July 1, 1887		53,530.17
Fees of clerks, United States courts, 1887:		
Appropriation, act of August 4, 1886	$175,000.00	
Payments during fiscal year	102,486.60	
Balance July 1, 1887		72,513.40
Fees of commissioners, United States courts, 1887:		
Appropriation, act of August 4, 1886	$100,000.00	
Payments during fiscal year	68,535.25	
Balance July 1, 1887		31,464.75
Fees of jurors, United States courts, 1887:		
Appropriation, act of August 4, 1886	$450,000.00	
Repayments during fiscal year	9,405.60	
	459,405.60	
Payments during fiscal year	453,719.80	
Balance July 1, 1887		5,685.80
Fees of witnesses, United States courts, 1887:		
Appropriation, act of August 4, 1886	$550,000.00	
Repayments during fiscal year	14,656.26	
	564,656.26	
Payments during fiscal year	564,551.81	
Balance July 1, 1887		104.45
Support of prisoners, United States courts, 1887:		
Appropriation, act of August 4, 1886	$240,000.00	
Repayments during fiscal year	3,154.67	
	243,154.67	
Payments during fiscal year	243,116.37	
Balance July 1, 1887		38.30
Rent of court rooms, United States courts, 1887:		
Appropriation, act of August 4, 1886	$50,000.00	
Payments during fiscal year	43,067.06	
Balance July 1, 1885		6,932.84
Miscellaneous expenses, United States courts, 1887:		
Appropriation, act of August 4, 1886	$314,400.00	
Repayments during fiscal year	2,569.03	
	316,969.03	
Payments during fiscal year	290,600.41	
Balance July 1, 1887		26,368.62

Salaries, Department of Justice, 1887:		
Appropriation, act of July 31, 1886	$140,190.00	
Payments during fiscal year	138,161.97	
Balance July 1, 1887		$2,028.03
Salaries of employés, court-house, Washington, D. C., 1887:		
Appropriation, act of July 31, 1886	$11,760.00	
Payments during fiscal year	11,760.00	
Salary, warden of jail, District of Columbia, 1887:		
Appropriation, act of July 31, 1886	$1,800.00	
Payments during fiscal year	1,800.00	
Prosecution of crimes, 1887:		
Appropriation, act of August 4, 1886	$30,000.00	
Payments during fiscal year	29,754.15	
Balance July 1, 1887		245.85
Defending suits in claim against United States, 1887:		
Appropriation, act of August 4, 1886	$20,000.00	
Payments during fiscal year	15,518.00	
Balance July 1, 1887		4,482.00
Repairs to court-house, Washington, D. C., 1887:		
Appropriation, act of August 4, 1886	$12,000.00	
Payments during fiscal year	12,000.00	
Support of convicts, 1887:		
Appropriation, act of August 4, 1886	$5,000.00	
Payments during fiscal year	1,191.30	
Balance July 1, 1887		3,808.70
Punishing violations of intercourse acts and frauds, 1887:		
Appropriation, act of August 4, 1886	$5,000.00	
Payments during fiscal year	4,005.20	
Balance July 1, 1887		994.80
Prosecution and collection of claims, 1887:		
Appropriation, act of August 4, 1886	$500.00	
Balance July 1, 1887		500.00
Expenses of Territorial courts in Utah, 1887:		
Appropriation, act of August 4, 1886	$30,000.00	
Payments during fiscal year	30,000.00	
Prosecution of crimes, Territory of Utah, 1887:		
Appropriation, act of August 4, 1886	$5,000.00	
Payments during fiscal year	1,000.00	
Balance July 1, 1887		4,000.00
Industrial Home, Territory of Utah, 1887:		
Appropriation, act of August 4, 1886	$40,000.00	
Payment during fiscal year	5,000.00	
Balance July 1, 1887		35,000.00
Traveling expenses, Territory of Alaska, 1887:		
Appropriation, act of August 4, 1886	$1,500.00	
Balance July 1, 1887		1,500.00
Rent and incidental expenses, office of marshal, Territory of Alaska, 1887:		
Appropriation, act of August 6, 1886	$1,000.00	
Payments during fiscal year	350.00	
Balance July 1, 1887		650.00
Building, Department of Justice, 1887:		
Appropriation, act of August 4, 1886	$5,300.00	
Payments during fiscal year	1,200.00	
Balance July 1, 1887		4,100.00

Defense in French spoliation claims, 1887:		
Appropriation, act of August 4, 1886	$5,600.00	
Payments during fiscal year	3,911.39	
Balance July 1, 1887		$1,688.61
Postage to Postal Union countries, Department of Justice, 1887:		
Appropriation, act of July 31, 1886	$100.00	
Payments during fiscal year	25.00	
Balance July 1, 1887		75.00
Relief of Thomas P. Westmoreland:		
Appropriation, act of March 3, 1887	$500.00	
Payments during fiscal year	500.00	
Relief of Samuel P. Evans:		
Appropriation, act of March 3, 1887	$1,154.04	
Payments during fiscal year	1,154.04	
Relief of Samuel F. Rice:		
Appropriation, act of March 3, 1887	$1,000.00	
Payments during fiscal year	1,000.00	
Payment to William Ward for legal services:		
Appropriation, act of December 17, 1886	$2,750.00	
Payments during fiscal year	2,750.00	
Contingent expenses, Department of Justice, furniture and repairs, 1887:		
Appropriation, act of July 31, 1886	$1,000.00	
Payments during fiscal year	1,000.00	
Books for Department library, 1887:		
Appropriation, act of July 31, 1886	$1,500.00	
Payments during fiscal year	1,500.00	
Books for office of Solicitor, 1887:		
Appropriation, act of July 31, 1886	$500.00	
Payments during fiscal year	500.00	
Stationery, 1887:		
Appropriation, act of July 31, 1886	$1,900.00	
Payments during fiscal year	1,900.00	
Transportation, 1887:		
Appropriation, act of July 31, 1886	$500.00	
Payments during fiscal year	500.00	
Miscellaneous items, 1887:		
Appropriation, act of July 31, 1886	$7,160.00	
Payments during fiscal year	7,160.00	

EXHIBIT G 1.—*Statement of the expenses of United States courts inourred in the fiscal year* 1885 *and paid in the fiscal year* 1887.

Districts.	Marshals.	Jurors.	Witnesses.	Support of prisoners.	Bailiffs.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
Alabama, north	$3,512.24		$2,351.80					$879.50		$6,743.54
Alabama, middle		$120.00						19.70		139.70
Alabama, south							$220.40	217.03		437.43
Alaska	320.00									320.00
Arizona							321.00	160.15	$538.00	1,019.15
Arkansas, east	194.77		77.50				28.40	3.00		303.67
Arkansas, west	3,548.50			$255.12	$121.40			2,175.90		6,100.92
California				241.99	188.75		66.14	45.00		541.88
Colorado						$3,000.00	467.75	86.80		3,554.55
Connecticut							615.04	189.65		804.69
Dakota	3,430.16		14.50	30.00	35.00		57.60	176.25	1,757.80	5,466.31
District of Columbia										35.00
Florida, north							75.30	56.85		132.15
Florida, south			38.60						200.00	238.60
Georgia, north	2,767.07			5.00				1,056.10		3,828.17
Georgia, south			1.50				130.25	44.75		176.50
Idaho							289.68	171.90	125.00	586.58
Illinois, north	674.36									674.36
Illinois, south							626.10	355.85		981.95
Indiana								74.20		74.20
Iowa, north	371.78						629.05	812.75		1,813.58
Iowa, south			10.00				1,605.45	456.00	650.00	2,721.45
Kansas							3.00	603.50	150.00	756.50
Kentucky	3,645.44	14.00	293.05	286.50	345.85		1,758.00	970.95		7,313.79
Louisiana, east		68.00	2.25		384.05		4.25			458.55
Louisiana, west							287.05		350.00	637.05
Massachusetts					630.75			100.00		730.75
Michigan, east							1,364.80	187.35		1,552.15
Michigan, west	54.77		13.75		4.75		1,124.45	536.40		1,734.12
Minnesota							1,227.50	423.10		1,650.60
Mississippi, north	15.11							8.50	100.00	123.61
Mississippi, south		3,557.94		498.75	475.50					4,532.19
Missouri, east				306.80	312.30		927.70	1.60		1,548.40
Missouri, west				10.50			645.42	383.55		1,039.47
Montana					30.00		459.75	87.30	124.20	701.25
Nebraska	18.19						55.20	24.55		97.94
Nevada							750.60			750.60
New Hampshire							126.59	52.10		178.69
New Jersey	20.00							305.25		325.25
New Mexico					180.00		29.90	7.15		217.05
New York, north	30.00						383.30	1,408.75		1,822.05
New York, south	.13									.13
New York, east							572.58	523.50		1,096.08

EXHIBIT G 1.—*Statement of the expenses of United States courts incurred in the fiscal year* 1885 *and paid in the fiscal year* 1887—Continued.

Districts.	Marshals.	Jurors.	Witnesses.	Support of prisoners.	Bailiffs.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
North Carolina, east	$1,142.76	$132.90					$187.62	$181.35		$1,644.63
North Carolina, west	50.18		$1.70	$31.85				2,638.70		2,722.43
Ohio, north							387.50	15.55		403.05
Ohio, south				180.45	$209.88		761.40	53.45	$250.00	1,455.18
Oregon								34.10		34.10
Pennsylvania, west							5.00	341.69	100.00	446.69
Rhode Island						$90.00	16.20			106.20
South Carolina	1,000.00		1,700.00	12,00			338.40	1,842.78		4,893.18
Tennessee, east			1,127.40	51.50			1,356.98	2,025.02		4,560.90
Tennessee, middle	2,584.01						345.84	1,526.20		4,456.05
Tennessee, west	4.32						250.95			255.27
Texas, east							230.20	116.40	400.00	746.60
Texas, north							1,031.16	535.30	300.00	1,866.46
Texas, west							735.55	171.80	250.00	1,157.35
Utah					4,503.14		406.60	856.30	500.00	6,266.04
Vermont						39.00		2.00		41.00
Virginia, east	125.24			2.25			62.85			190.34
Virginia, west	6,645.12			2.00			1,709.97	1,502.05	187.50	10,046.64
Washington Territory							1,201.21	50.10		1,251.31
West Virginia	425.97							75.10		501.07
Wisconsin, east	21.26	1,200.00	.10		22.25			272.00		1,515.61
Wisconsin, west	177.76						43.80			221.56
Wyoming Territory	25.88			3.75	4.00		39.80	11.40	1,000.00	1,084.83
Total	30,805.02	5,092.84	5,632.15	1,918.46	7,447.62	3,129.00	23,963.28	24,856.22	6,982.50	109,827.09

EXHIBIT G 2.—*Statement showing the expenses of the United States courts incurred in the fiscal year* 1886 *and paid in the fiscal year* 1887.

Districts.	Marshals.	Jurors.	Witnesses.	Prisoners.	Miscellaneous.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
Alabama, north			$3,500.00			$1,214.20		$1,435.15	$625.00	$6,774.35
Alabama, middle	$16,087.15		1,863.59				$1,333.85	2,698.30		21,982.89
Alabama, south			4,042.04			20.00	453.45	2,126.40		6,641.89
Alaska				$1,178.25	$349.90					1,528.15
Arizona					91.20		481.12	289.65		861.97
Arkansas, east		$228.90	951.85		93.48	543.60	909.45	324.55		3,051.83
Arkansas, west	2,118.65	4,000.00	10,000.00		744.73	2,365.00		1,919.25		21,147.63
California	571.35	727.60	1,500.00		633.35	2,280.00	1,835.73	989.65		8,537.68
Colorado		2,324.10	1,250.90		851.11	3,081.40	1,202.78	125.55	875.00	9,710.84
Connecticut		140.70	156.24	186.75	79.90			72.35		635.94
Dakota			189.75	745.00	130.00	805.00	932.55	183.45	700.00	3,685.75
Delaware	33.43	109.75	10.92	132.22		300.00	294.40	210.85		1,091.57
District of Columbia, supreme court		3,120.00	225.05	95.00	925.95	2,840.00		37.20		7,243.20
Florida, north		250.00			150.00	135.00		185.45	625.00	1,345.45
Florida, south			60.56		69.80	280.00	408.35	210.25	150.00	1,186.96
Georgia, north	1,258.43			1,230.20	1.30	1,455.00	745.66	3,342.55		8,033.14
Georgia, south	99.84	1,793.45	1,183.10		427.60	1,073.00	871.80	641.35	250.00	6,340.14
Idaho	1,500.00		247.30	2,243.52	662.00	1,652.80	785.90	445.30		7,536.82
Illinois, north				63.70		2,835.00		290.65		3,189.35
Illinois, south	1,126.88		1.50	1,302.40	730.22	1,580.40	3,129.68	293.45		8,164.53
Indiana		238.20		293.08	449.78	1,288.60	396.85	212.20		2,878.71
Iowa, north	1,808.58		292.14		99.58	495.41	1,483.20	306.10		4,485.01
Iowa, south		140.00	490.18	349.59	1,371.13	2,898.50	2,020.95	595.25		7,865.51
Kansas				400.00	227.65	375.00	1,335.41	537.65		2,875.71
Kentucky	355.80	1,246.25	8,000.00	240.00		2,397.00	1,345.10	3,391.25		16,975.40
Louisiana, east		4,500.00	2,000.00		877.71	625.00	600.00	425.80		9,028.51
Louisiana, west				17.15		591.40	149.10	63.80		821.45
Maine	76.78	672.50	201.82	115.75	446.42	357.60	396.00	163.45		2,430.32
Maryland	248.52	985.30	100.60	320.30	366.00	564.40	1,838.60			4,423.12
Massachusetts			521.67			950.00		475.00		1,946.67
Michigan, east			79.90	520.00	185.50	737.80		250.65		1,773.85
Michigan, west	255.73		82.05	58.95	91.02	1,069.60	1,799.89	290.40		3,647.64
Minnesota	1,609.72			490.00			395.98	637.40		3,133.10
Mississippi, north	25.00	714.60	1,366.25	320.25	277.80	545.00	1,539.31	37.25	20.00	4,845.46
Mississippi, south	1,009.24	.50	1,028.20			1,715.00	864.67	169.90		4,787.51
Missouri, east		500.00	1,111.75	349.40	412.50	1,190.00	1,073.11	268.95		4,905.71
Missouri, west	1,912.08	3,001.70	3,002.70	320.80	319.92	1,629.60	377.27	1,062.15	550.00	12,176.22
Montana			19.20	587.62				49.50	120.00	776.32
Nebraska				330.75		900.20	963.24	107.50		2,301.69
Nevada				494.00	67.20			845.50		1,406.70
New Hampshire				162.57		288.93	165.90	23.40		640.80
New Jersey	133.53	968.60	111.75	495.00	37.85	317.40	1,461.51	230.35		3,755.99
New Mexico		2,349.00	3,161.20		345.35	944.00	1,267.40	218.00		8,284.95
New York, north		294.90	5,061.28	10.00	250.00	2,390.60	1,227.95	1,581.58		10,816.31

EXHIBIT G 2.—*Statement showing the expenses of the United States courts incurred in the fiscal year* 1886 *and paid in the fiscal year* 1887—Continued.

Districts.	Marshals.	Jurors.	Witnesses.	Prisoners.	Miscellaneous.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
New York, east		$70.00		$56.04		$1,275.00	$945.21	$643.85	$833.33	$3,823.43
New York, south	$2,837.62	8,886.00	$300.00		$348.40	6,210.01		758.45		19,340.48
North Carolina, east	660.43	1,802.25	318.20	.60	50.20	554.80	485.72	573.10	300.00	4,745.30
North Carolina, west	5,000.00	188.65	4,917.62	3,625.80	5.00	425.00	3,050.70	3,374.65		20,586.82
Ohio, north	8.24	829.25	254.00	201.86		1,204.50	563.56	304.70	375.00	3,741.11
Ohio, south				445.75	963.64	7,309.03		386.10		9,104.52
Oregon						1,070.00	1,287.20	289.30		2,646.50
Pennsylvania, east	100.00	2,205.00	827.94	94.85	676.38	2,665.00		378.30		6,947.47
Pennsylvania, west			62.76	14.15	50.00	930.50	1,168.10	288.70		2,514.15
Rhode Island		50.90		297.20	150.00	464.02		53.80		925.92
South Carolina	3,814.74	750.00	3,250.00	1,956.05	200.00	1,586.00	697.95	2,062.25		14,316.99
Tennessee, east	3,000.00		2,366.01	500.00		300.00	570.10	3,058.57		9,794.68
Tennessee, middle	4,548.52		883.40	771.59	431.80	1,635.00	2,211.15	4,182.66		14,664.12
Tennessee, west						875.00	1,661.55	709.50	50.00	3,296.05
Texas, north	1,000.00	1,149.20	3,491.10	29.12		898.40	592.92	487.05	800.00	8,447.79
Texas, east	120.86		1,000.00	900.79	73.30		338.58	557.35	200.00	3,190.88
Texas, west		3,156.35	5,731.90	1,195.45	249.40	946.17	1,267.80	761.60	525.00	13,833.67
Utah		1,000.00		18.40	1,091.50	2,503.33	1,005.05	1,070.75	250.00	6,939.03
Vermont			386.85	596.88			176.30	83.00		1,243.03
Virginia, east					394.50	1,066.80	887.20	52.00		2,400.50
Virginia, west	15.40	990.00		300.20		137.60	1,064.11	2,036.35	600.00	5,143.66
West Virginia			36.50	312.75		2,428.20	1,254.71	95.05		4,127.21
Washington	492.69	3,835.50	898.70		152.67	1,461.40	1,036.61	447.15		8,321.72
Wisconsin, east	400.29		255.55			467.00	405.30	317.85		1,845.99
Wisconsin, west	2,161.93			247.00	133.50	1,580.00	536.85	305.00		4,964.28
Wyoming			250.00			466.40	443.85	10.75	200,00	1,371.00
Total	54,391.43	53,219.15	77,050.76	24,526.64	16,736.24	83,190.60	55,736.68	51,052.21	8,048.33	423,952.04

EXHIBIT G 3.—*Statement showing the expenses of the United States courts incurred in the fiscal year* 1887 *and paid in the fiscal year* 1887; *advances to marshals on requisitions, and payments upon certificates from the Treasury Department.*

Districts.	Marshals.	Jurors.	Witnesses.	Prisoners.	Miscellaneous.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
Alabama, northern district	$17,900.00	$5,000.00	$17,000.00	$2,000.00	$1,771.00	$5,955.25	$3,504.96	$3,123.61	$1,875.00	$58,129.82
Alabama, middle district	7,621.24	3,000.00	7,000.00	300.00	316.00	.....	91.70	1,805.71	.....	20,134.65
Alabama, southern district	10,000.00	3,637.00	8,000.00	.....	1,333.00	3,423.70	1,131.50	1,364.72	.....	28,889.92
Alaska	5,500.00	3,000.00	3,000.00	5,500.00	4,000.00	.....	.....	.....	374.98	21,374.98
Arizona	6,700.00	6,560.00	5,508.25	5,400.00	4,735.00	3,604.40	2,271.30	692.52	1,510.00	36,981.47
Arkansas, eastern district	5,950.00	6,000.00	4,000.00	1,380.00	4,147.82	1,669.60	547.83	297.35	.....	23,992.60
Arkansas, western district	21,000.00	15,400.00	79,914.00	10,000.00	10,800.00	4,214.53	2,470.00	3,925.90	.....	147,724.43
California, northern district	15,905.00	8,400.00	7,600.00	4,335.75	12,900.16	5,567.19	2,917.30	1,025.95	.....	58,651.35
California, southern district	1,500.00	.....	.....	.....	2,622.00	2,628.00	.....	.....	.....	6,750.00
Colorado	3,000.00	10,700.00	4,000.00	1,500.00	4,615.13	8,681.65	1,345.17	118.90	2,725.00	36,685.85
Connecticut	3,400.00	2,550.00	1,680.00	1,312.72	1,100.00	769.40	605.15	144.70	.....	11,561.97
Dakota	9,200.00	7,200.00	18,000.00	12,694.66	2,600.00	3,822.80	1,113.71	561.00	2,650.00	57,842.17
Delaware	1,900.00	1,590.00	700.00	323.00	1,194.00	1,052.05	828.60	19.15	.....	7,606.80
District of Columbia supreme court	7,400.00	26,834.00	4,278.95	44,059.92	28,667.91	14,386.34	.....	11.75	.....	125,638.87
United States Supreme Court	.....	.....	.....	.....	35,400.00	.....	.....	.....	.....	35,400.00
Florida, northern district	2,600.00	3,448.00	2,400.00	500.00	1,646.00	1,106.20	445.15	72.70	1,875.00	14,093.05
Florida, southern district	1,039.00	1,400.00	1,114.00	300.00	2,478.00	1,912.80	600.75	177.45	700.00	9,722.00
Georgia, northern district	26,619.52	5,000.00	9,023.00	5,888.00	2,070.00	6,991.25	7,166.85	6,072.20	.....	68,830.82
Georgia, southern district	9,700.00	7,500.00	9,000.00	1,250.00	6,412.50	2,357.00	3,026.15	1,356.30	750.00	41,351.95
Idaho	11,450.00	7,500.00	7,060.00	3,546.00	2,240.00	2,894.30	706.17	106.55	435.00	35,938.02
Illinois, northern district	5,300.00	8,840.00	2,010.86	1,811.15	4,935.00	5,476.21	.....	694.45	.....	29,067.67
Illinois, southern district	12,000.00	9,500.00	14,500.00	9,774.25	2,000.00	6,571.55	1,009.29	926.35	.....	56,281.44
Indiana	8,500.00	5,500.00	4,000.00	1,843.75	3,100.00	2,776.60	.....	752.35	.....	26,472.70
Iowa, northern district	7,000.00	4,200.00	4,800.00	1,600.00	1,580.00	3,445.80	621.60	1,322.85	.....	24,570.25
Iowa, southern district	8,000.00	6,500.00	4,628.00	2,020.00	3,407.00	3,384.00	1,164.15	756.65	2,820.50	32,680.30
Kansas	8,200.00	5,000.00	14,800.00	4,505.00	1,928.41	6,138.05	3,240.39	634.30	150.00	44,596.15
Kentucky	23,400.00	10,000.00	46,400.00	11,588.00	1,421.00	5,566.78	3,274.80	3,222.90	.....	104,873.48
Louisiana, eastern district	7,000.00	6,300.00	1,500.00	550.00	5,843.00	3,015.00	1,288.00	1,020.95	.....	26,516.95
Louisiana, western district	3,500.00	5,500.00	4,400.00	200.00	1,651.00	1,890.10	666.55	135.85	975.00	18,918.50
Maine	5,800.00	4,028.00	6,708.00	1,203.75	2,811.00	1,620.20	1,132.16	763.35	.....	24,066.46
Maryland	8,840.00	4,284.00	2,336.00	2,255.92	3,821.00	2,790.00	1,796.55	1,072.10	.....	27,195.57
Massachusetts	9,485.00	6,000.00	4,500.00	2,197.10	4,401.00	6,164.80	.....	.....	.....	32,747.90
Michigan, eastern district	4,300.00	6,500.00	1,600.00	2,000.00	2,425.00	2,632.49	724.75	405.25	.....	20,587.49
Michigan, western district	2,930.00	5,192.00	1,500.00	1,813.00	1,005.00	3,754.80	896.12	638.50	125.00	17,854.42
Minnesota	9,200.00	4,435.00	12,500.00	1,285.50	1,704.75	2,401.80	646.35	728.20	.....	32,901.60
Mississippi, northern district	3,752.00	6,450.00	5,100.00	334.00	1,853.00	2,993.80	2,009.14	105.40	240.00	22,837.34
Mississippi, southern district	3,300.00	4,000.00	4,200.00	1,000.00	1,200.00	1,950.00	916.85	40.65	.....	16,607.50
Missouri, eastern district	8,885.00	8,000.00	4,500.00	2,789.60	3,601.00	13,073.00	1,170.40	985.40	.....	43,004.40
Missouri, western district	9,950.00	12,004.00	16,392.00	2,979.25	2,832.50	5,096.40	3,519.08	2,446.65	1,650.00	56,869.88
Montana	5,500.00	4,100.00	2,300.00	5,600.00	3,047.00	1,619.00	663.28	21.10	520.00	23,370.38
Nebraska	5,500.00	11,500.00	5,500.00	700.00	3,637.00	3,284.00	.....	121.10	.....	30,242.10
Nevada	2,369.00	800.00	600.00	799.00	660.00	829.60	.....	.....	.....	6,057.60
New Hampshire	1 150.00	1,517.80	500.00	1,018.20	900.00	52.60	476.80	65.00	150.00	5,830.40

EXHIBIT G 3.—*Statement showing the expenses of the United States courts incurred in the fiscal year* 1887 *and paid in the fiscal year* 1887, *etc.*—Continued.

Districts.	Marshals.	Jurors.	Witnesses.	Prisoners.	Miscellaneous.	Attorneys.	Clerks.	Commissioners.	Rents.	Total.
New Jersey	$10,685.00	$5,000.00	$2,700.00	$2,597.53	$2,500.00	$1,213.60	$1,515.40	$377.70	.....	$26,589.23
New Mexico	10,600.00	8,560.00	6,700.00	2,660.00	3,024.00	4,847.00	1,053.30	154.25	$90.00	37,688.55
New York, northern district	20,730.00	2,505.00	17,500.00	2,020.00	3,145.00	5,485.00	1,029.60	2,847.15	300.00	55,561.75
New York, eastern district	12,900.00	2,500.00	750.00	550.00	5,671.20	1,350.00	.....	23.70	9,166.63	32,911.53
New York, southern district	28,887.75	9,022.00	2,000.00	5,495.00	15,073.23	19,465.32	.....	579.95	.....	80,523.25
North Carolina, eastern district	2,366.00	1,725.00	1,750.00	500.00	813.00	2,684.80	436.76	388.70	1,012.50	11,676.76
North Carolina, western district	26,000.00	5,800.00	23,000.00	5,000.00	2,138.00	8,287.79	3,160.61	1,748.65	225.00	75,360.05
Ohio, northern district	3,800.00	5,340.00	3,000.00	1,377.43	2,526.00	3,009.60	1,239.43	717.20	1,125.00	22,134.66
Ohio, southern district	6,300.00	7,210.00	3,800.00	6,046.50	5,420.00	20,508.03	1,894.05	790.25	750.00	52,718.83
Oregon	12,900.95	5,710.00	7,000.00	4,177.64	3,846.00	4,530.00	3,240.62	833.85	.....	42,239.06
Pennsylvania, eastern district	4,830.00	3,576.00	1,627.00	2,434.05	4,813.25	6,952.73	580.05	243.45	.....	25,056.53
Pennsylvania, western district	10,014.00	13,100.00	6,870.00	4,219.50	3,695.00	4,906.92	3,013.80	308.90	50.00	46,178.12
Rhode Island	1,850.00	800.00	550.00	1,033.74	3,300.00	1,034.20	554.45	42.30	.....	9,164.69
South Carolina	15,150.00	9,700.00	25,000.00	4,684.05	3,713.00	6,960.04	3,031.00	5,059.96	250.00	73,548.05
Tennessee, eastern district	15,527.00	5,065.00	16,540.45	3,875.00	2,561.50	6,899.40	4,309.45	2,971.32	.....	57,749.12
Tennessee, middle district	12,000.00	2,510.00	11,480.00	2,200.00	445.00	5,498.83	1,972.76	5,162.20	.....	41,268.79
Tennessee, western district	4,350.00	4,500.00	4,300.00	1,100.00	2,960.00	3,777.22	421.25	1,192.25	87.55	22.688.27
Texas, northern district	12,350.00	6,640.00	8,500.00	3,250.00	2,671.00	1,890.40	.....	970.05	2,090.00	38,361.45
Texas, eastern district	9,695.00	7,000.00	5,800.00	1,200.00	2,800.00	2,918,30	2,096.58	490.50	600.00	32,600.38
Texas, western district	14,300.00	10,000.00	10,500.00	5,000.00	3,990.00	3,022.60	2,329.35	526.35	2,600.00	52,268.30
Utah	13,660.00	25,280.00	7,900.00	.....	3,885.00	4,877.00	3,748.76	1,155.40	2,950.00	63,456.16
Vermont	1,514.00	1,700.00	1,667.00	906.50	883.00	703.40	246.25	71.45	.....	7,691.60
Virginia, eastern district	2,500.00	8,000.00	2,500.00	500.00	5,434.25	3,152.70	1,733.37	208.60	1,070.00	25,098.92
Virginia, western district	8,150.00	5,411.80	11,790.00	2,414.00	1,766.00	4,681.67	4,386.12	2,309.35	425.00	41,333.94
West Virginia	7,000.00	9,200.00	11,500.00	2,692.15	2,480.00	1,015.00	1,844.89	33.65	.....	35,765.69
Washington	6,931.00	9,681.20	3,924.30	8,365.00	5,590.60	3,255.20	2,183.26	584.25	.....	40,514.81
Wisconsin, eastern district	7,000.00	5,800.00	6,250.00	810.76	2,250.00	2,481.44	1,282.45	736.26	.....	26,610.91
Wisconsin, western district	5,628.98	6,650.00	3,800.00	850.00	900.00	2,375.00	423.69	265.35	.....	20,893.02
Wyoming	2,300.00	864.00	1,300.00	7,000.00	1,493.20	1,123.60	770.80	7.45	750.00	15,609.05
Total	622,165.44	453,719.80	564,551.81	243,116.37	290,600.41	296,462 83	102,486.60	68,535.25	43,067.16	2,684,712.67

EXHIBIT G 4.—PROSECUTION OF CRIMES, 1887.

1886 Frank Strong:
July 31. For services as general agent, Department of Justice, from July 1 to July 31, 1886, dates inclusive, at $10 per day..... $310.00

David A. Fisher:
For services and expenses actually and necessarily incurred, as follows:

31.	For services from July 1 to July 31, 1886, dates inclusive, at $8 per day	$248.00	
2.	Board and lodging, Aborn House, Des Moines, two days, voucher 1	4.00	
	Baggage, hotel to depot, Des Moines, Iowa	.25	
	Railroad fare, Des Moines to Chicago, Ill. (cut rates)	3.00	
	Sleeping car, Des Moines to Chicago	2.50	
	Supper on dining car, C., R. I. and P. R. R	.75	
3.	Breakfast at Chicago, Ill	1.00	
	Railroad fare, Chicago, Ill., to Washington, D. C	17.50	
	Sleeping car, Chicago, Ill., to Crestline, Ohio	1.50	
	Breakfast at Crestline, Ohio	.75	
	Dinner on buffet car	.60	
	Supper at Pittsburgh, Pa	.75	
	Sleeping car at Pittsburgh, Pa., to Washington, D. C	2.00	
7.	Transferring baggage, depot to hotel, Washington, D. C	.25	
15.	8¼ days' board, National Hotel, Washington, D. C., voucher 2	20.75	
31.	8¼ days' board, National Hotel, Washington, D. C., voucher 3	22.00	
	Railroad fare, Washington, D. C., to Chicago, Ill	13.00	
	Sleeping car, Washington, D. C., to Chicago, Ill	5.00	
	Transferring baggage, hotel to depot, Washington	.25	
	Jurat to account	.25	
			344.10

J. Monroe Heiskell:
For services and expenses as examiner, Department of Justice, from July 1, 1886, to July 31, 1886, dates inclusive, as follows:

31.	For 31 days' services, at $8 per day	248.00	
27.	Meals at Losekam's from July 1 to 27, inclusive, as per voucher 1	39.80	
28.	Dinner at Rennert's Hotel, Baltimore (while on special duty)	1.25	
29.	Dinner at Rennert's Hotel, Baltimore (while on special duty)	1.25	
30.	Dinner at Losekam's, Washington	1.30	
	Jurat to this account	.25	
			291.85

D. Ira Baker:
For services and expenses as examiner, Department of Justice, from July 1, 1886, to July 31, 1886, inclusive:

31.	For 31 days' services at $8 per day	248.00	
26.	Street-car fare in Buffalo, as follows: 1st, 15 cents; 2d, 20 cents; 3d, 15 cents; 5th, 20 cents; 6th, 10 cents; 7th, 20 cents	1.00	
	8th, 15 cents; 9th, 10 cents; 10th, 20 cents; 12th, 15 cents; 13th, 20 cents	.80	
	14th, 10 cents; 15th, 20 cents; 16th, 15 cents; 17th, 10 cents; 19th, 15 cents; 20th, 10 cents	.80	
	22d, 20 cents; 23d, 10 cents; 24th, 20 cents	.50	
	Hotel bill at "The Gennessee," voucher 1	75.75	
26.	Self and luggage to railroad depot	.75	
	Railroad fare, Buffalo to Lockport	.52	
	To hotel at Lockport	.25	
	To dinner at Lockport	.75	
	To railroad depot for Rochester	.25	
	To railroad fare to Rochester	1.62	
	Self and luggage to hotel (night)	.75	

1886.	D. Ira Baker—Continued.		
July 27.	Street-car fare in Rochester, seeing witnesses and defendants in U. S. D. M's accounts, as follows, viz:		
	To the 31st inclusive: 27th, 20 cents; 28th, 30 cents; 29th, 35 cents; 30th, 25 cents; 31st, 30 cents	$1.40	
31.	Bill at Powers' Hotel, Rochester, from 26th to 31st inclusive, voucher	18.75	
	Affidavit to account	.25	
	Express charges paid by me for box Department paper, sent to me at Buffalo, from Washington	1.00	
			$353.14
	James W. Nightingale:		
	For services and expenses as examiner, Department of Justice, from July 1, 1886, to July 31, 1886, inclusive, as follows:		
31.	For 31 days' services at $8 per day	248.00	
25.	Conveyance to B. & O. R. R. depot, Washington	.75	
	Railroad fare, Washington, D. C., to Chicago, Ill	13.00	
25.	Sleeping-car, Washington to Chicago, Ill	5.00	
	Dinner (dining car)	.95	
	Supper (dining car)	.75	
26.	Breakfast (dining car)	.75	
	Omnibus, depot to Palmer House, Chicago, Ill	.50	
	Dinner, $1; supper, $1	2.00	
27.	Breakfast, 90c.; dinner, 85 cents; supper, 90 cents	2.65	
28.	Breakfast, $1; dinner, 90 cents; supper, 95 cents	2.85	
29.	Breakfast, $1; dinner and supper, $1.75	2.75	
30.	Breakfast, $1	1.00	
	Room, Palmer House, four days, to July 30, voucher	6.00	
	Jurat	.25	
			287.20
	Leigh Chalmers:		
	For services and expenses as examiner, Department of Justice, from July 1, 1886, to July 31, 1886, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
10.	Railroad ticket from Washington, D. C., to Texarkana, Tex	29.60	
	Sleeper from Washington to Cincinnati, Ohio	3.00	
	Transportation of self and baggage, residence to depot	1.00	
	Supper at Cumberland, Md	.75	
11.	Breakfast at Cincinnati, Ohio	1.00	
	Parlor-car from Cincinnati, Ohio, to Saint Louis, Mo	1.00	
	Dinner at Vincennes, Ind	.50	
	Supper at Saint Louis, Mo. (depot)	.75	
	Sleeper from Saint Louis, Mo., to Malvern, Ark	3.00	
12.	Breakfast at Walnut Hill, Ark	.50	
	Dinner at Little Rock, Ark	.75	
15.	Dinner at Malvern, Ark	.75	
	Sleeper from Malvern, Ark., to Jefferson, Tex	1.00	
	Supper at Texarkana	.75	
	Railroad fare from Texarkana to Jefferson, Tex	1.80	
	Hack, for self and baggage from depot to hotel, Jefferson	.50	
20.	Hotel bill at Jefferson, voucher 1	9.00	
	Hack from hotel to depot	.50	
	Railroad fare from Jefferson to Mineola, Tex	2.55	
	Sleeper from Jefferson to Longview, Tex	1.00	
	Railroad fare from Mineola to Tyler, Tex	.80	
	Dinner, room, and supper at Mineola, voucher 2	2.00	
	Hack from depot to hotel at Tyler	.50	
23.	Hotel bill at Tyler, voucher 3	6.00	
	Railroad fare from Tyler to Galveston, Tex	7.75	
	Hack from hotel to depot at Tyler	.50	
	Sleeper from Troup to Galveston	2.00	
24.	Breakfast at Willie, Tex	.50	
	Bus from depot to hotel, Galveston	.50	
25.	Hack hire	1.50	
26.	Street-car fare	.20	
27.	Street-car fare	.20	

1886.	Leigh Chalmers—Continued.		
July 28.	Street-car fare	$0.20	
29.	Street-car fare	.20	
30.	Street-car fare	.20	
31.	Street-car fare	.20	
	Hotel bill at Galveston, voucher 4	23.25	
			$354.20

Theodore C. Metzler:
For services and expenses as special examiner, from July 21, 1886, to July 31, 1886, inclusive:

31.	For 11 days' services, at $8 per day	88.00	
23.	3 days' rent of room at Dunbarton, Washington, D. C., at $1 per day, voucher 1	3.00	
24.	Board, Le Droit Restaurant, four days, at $1 per day, voucher 2	4.00	
	Railroad fare, Washington, D. C., to New York City	6.50	
29.	Room rent, Gilsey House, New York, 5 days, at $2 per day, voucher 3	10.00	
25.	Dinner, Gilsey House	.85	
	Breakfast and supper	1.00	
26.	Breakfast, 60 cents; lunch, 45 cents; dinner, 75 cents	1.80	
27.	Breakfast, 55 cents; lunch, 50 cents; dinner, 90 cents	1.95	
28.	Breakfast, 65 cents; lunch, 45 cents; dinner, 90 cents	2.00	
29.	Railroad fare, New York to Chicago, Ill	19.50	
	Cab to depot, $1; sleeper, New York to Chicago, $4	5.00	
	Breakfast, 75 cents; lunch, 35 cents; dinner, 75 cents	1.85	
30.	Breakfast, 75 cents; lunch, 25 cents; dinner, 75 cents	1.75	
31.	Breakfast, 75 cents; lunch, 30 cents; dinner, 75 cents	1.80	
	Cab	.50	
			149.50

Frank Strong:
For services and expenses as general agent, Department of Justice, from August 1, 1886, to August 31, 1886, inclusive, as follows:

Aug. 31.	For 31 days' services at $10 per day	310.00	
19.	Self to depot, Washington, D. C	.25	
	Railroad fare, Washington to Rochester, N. Y	10.48	
	Berth in sleeper, Washington to Rochester, N. Y	2.00	
20.	Breakfast at Williamsport, Pa	.75	
	Dinner, Roaring Branch, Pa	.50	
	Self and baggage, depot to house, Rochester, N. Y	.75	
21.	Hack to penitentiary and return	2.00	
	Street-car fare	.15	
	Railroad fare, Rochester, N. Y., to Washington, D. C	10.48	
	Berth in sleeper, Rochester, N. Y., to Washington, D. C	2.00	
	Telegram, Rochester, N. Y., to Washington, D. C., 22 words, Government rate	.22	
22.	Self and baggage, depot to house, Washington, D. C	.25	
	Breakfast on cars, Baltimore, Md	.50	
	Western Union Telegraph Company, for July, 1886, voucher 1	1.35	
31.	Jurat	.25	

Leigh Chalmers:
For services and expenses as examiner, Department of Justice, from August 1, 1886, to August 31, 1886, dates inclusive, as follows:

31.	For 31 days' services at $8 per day	248.00	
2.	Railroad fare, Galveston, Tex., to Houston, Tex., and return	3.00	
3.	Street-car fare	.20	
4.	Street-car fare	.20	
5.	Street-car fare	.20	
6.	Hotel bill at Beach Hotel, Galveston, voucher 1	18.66	
	Hack to transfer from hotel to boarding house	1.00	
	Street-car fare	.15	
	Dinner	.75	
7.	Street-car fare	.20	
9.	Street-car fare	.20	
10.	Street-car fare	.20	

1886.	Leigh Chalmers—Continued.		
Aug. 12.	Bill at boarding-house, voucher 2	$16.00	
	Hack, self and baggage to depot	1.00	
15.	Railroad ticket from Austin, Tex., to Marshall, Tex	8.60	
	Sleeper from Austin to Taylor, Tex	.50	
	Dinner at Taylor	.75	
	Supper at Marquez	.50	
	Sleeper from Palestine to Marshall, Tex	2.00	
16.	Transfer self and baggage from depot to hotel at Marshall	.75	
18.	Hotel bill at Marshall, voucher 3	5.00	
	Self and baggage from hotel to depot	.75	
	Breakfast at Texarkana	.75	
	Railroad ticket, Marshall, Tex., to Malvern, Ark	5.30	
	Sleeper from Jefferson, Tex., to Malvern, Tex	1.00	
	Dinner at Malvern	.75	
21.	Railroad ticket from Malvern, Ark., to Washington, D. C	30.30	
	Sleeper from Malvern to Saint Louis, Mo	3.00	
	Dinner at Little Rock	.75	
	Supper	.50	
22.	Breakfast at depot, Saint Louis	.80	
	Parlor car, Saint Louis to Cincinnati	1.00	
	Dinner at Vincennes, Ind	.50	
	Supper at depot, Cincinnati, Ohio	.90	
	Sleeper from Cincinnati to Washington	3.00	
23.	Breakfast at Cumberland, W. Va	.75	
	Transfer self and baggage, depot to residence, Washington, D. C	.50	
31.	Jurat	.25	
			$358.66
	J. Monroe Heiskell:		
	For services and expenses as examiner, Department of Justice, from August 1, 1886, to August 31, 1886, inclusive, as follows:		
31.	For 31 days' services at $8 per day	248.00	
2.	Baggage and self to depot, Baltimore	1.00	
	Railroad fare, Baltimore to Richmond	5.05	
	Stopped over in Washington on business with the Department.		
	Dinner at Losekam's, Washington, D. C	1.25	
	Supper at Millford, Va	.75	
	Meals at Richmond, Va.:		
3.	Breakfast, 90 cents; dinner, $1; supper, 85 cents	2.75	
4.	Breakfast, 80 cents; dinner, $1.20; supper, 85 cents	2.85	
5.	Breakfast, 85 cents; dinner, $1.25; supper, 85 cents	2.90	
6.	Breakfast, 90 cents; dinner, $1.25; supper, 85 cents	3.00	
7.	Breakfast, 95 cents; dinner, $1.00; supper, 90 cents	2.85	
8.	Breakfast, 85 cents; dinner, $1.25; supper, 85 cents	2.95	
9.	Breakfast, 90 cents; dinner, $1.25; supper, 75 cents	2.90	
10.	Breakfast, 95 cents; dinner, $1.25; supper, 85 cents	3.05	
11.	Breakfast, $1.00; dinner, 90 cents; supper, 85 cents	2.75	
12.	Breakfast, 95 cents; dinner, $1.00; supper, 85 cents	2.80	
13.	Breakfast, 85 cents; dinner, $1.30; supper, 85 cents	3.00	
14.	Breakfast, 90 cents; dinner, $1.20	2.10	
	Paid for room, Davis House (voucher 1)	14.00	
	Sutherland & Sons, for hire of conveyance twice, to see defendants (voucher 2)	6.00	
	Railroad fare, Richmond to Norfolk	2.50	
	Baggage and self to depot, Richmond	1.00	
	Baggage and self to hotel, Norfolk	.75	
	Supper at Norfolk	.90	
	Meals at Norfolk, Va.:		
15.	Breakfast, 85 cents; dinner, $1.25; supper, 85 cents	2.95	
16.	Breakfast, 90 cents; dinner, $1.00; supper, 75 cents	2.65	
17.	Breakfast, 95 cents; dinner, $1.00; supper, 80 cents	2.75	
18.	Breakfast, 90 cents; dinner, $1.20; supper, 80 cents	2.90	
19.	Breakfast, 85 cents; dinner, $1.20; supper, 80 cents	2.85	
	Paid room, Virginia House, Norfolk, voucher 3	5.50	
	Baggage and self to boat, Norfolk	.75	

1886.	J. Monroe Heiskell—Continued.		
Aug. 19.	Fare on boat (George Leary) to Washington, including state-room, $1.00	$3.00	
	Baggage and self to quarters, Washington	1.00	
21.	Fare to Alexandria and return and street-car fare	.30	
23.	Fare to Alexandria and return and street-car fare	.30	
24.	Fare to Alexandria and return and street-car fare	.30	
31.	Room at Mrs. Rogers', 20 to 31, inclusive, voucher 4	11.00	
	Meals at Losekam's, 20 to 31, inclusive, voucher 5	27.50	
	Jurat to this account	.25	
		———	$379.10
	D. Ira Baker:		
	For services and expenses as examiner from August 1, 1886, to August 31, 1886, inclusive, as follows:		
31.	For 31 days, at $8 per day	248.00	
2.	Street-car fare, city of Rochester, to see defendants in cases in U. S. Commissioner Gilbert's accts.; 2d, 65 cents; 3d, 55 cents; 4th, 40 cents; 5th, 60 cents; 6th, 75 cents; 7th, 45 cents	3.40	
	9th, 60 cents; 10th, 65 cents, and herdic hire, 50 cents; 11th, 65 cents; 12th, 75 cents	3.15	
	13th, 35 cents, and herdic twice, 50 cents; 14th, herdic twice, 50 cents; street-car fare, 10 cents; herdic twice, 50 cents	1.95	
	16th, street-car fare, 55 cents	.55	
16.	Bill at Powers' Hotel, Rochester, voucher 1	46.50	
17.	Self and luggage to depot for Salamanca	.50	
	Railroad fare to Salamanca	3.27	
	Self and luggage to hotel, Salamanca	.50	
	To West Salamanca to see U. S. deputy marshal	.50	
18.	Bill at Dudley House, Salamanca, voucher 2	2.25	
	To railroad depot for Elmira	.50	
	Railroad fare to Elmira	4.05	
	Dinner en route Hornellsville	.75	
	Self and luggage to hotel, Elmira	.50	
19.	Street-car fare, 25 cents; 20th, 10 cents	.35	
20.	Bill at Rathbun Hotel, voucher 3	7.25	
	Railroad fare to Binghamton	1.75	
	Self and luggage to Hotel Bennett, Binghamton	.50	
21.	Street-car fare, 20 cents; paid messenger to U. S. C., 15 cents	.35	
	Paid bill Hotel Bennett, Binghamton, voucher 4	3.00	
	Self and luggage to depot for Syracuse	.50	
	Railroad fare to Syracuse	2.90	
23.	Railroad fare to Cazenovia (Clock & Smith cases)	.78	
	Dinner at Cazenovia	.50	
	Railroad fare, return to Syracuse from Cazenovia	.78	
24.	Bill at Hotel Vanderbilt, voucher 5	10.00	
	Railroad fare to Canajoharie	2.52	
	Self and luggage to Hotel Wagner	.50	
25.	Bill at Hotel Wagner, voucher 6	2.00	
	Fare to Cooperstown	2.90	
	To Hotel Fenimore, Cooperstown	.50	
27.	Bill at Hotel Fennimore, voucher 7	3.50	
	To boat for Utica	.50	
	Fare to Utica from Cooperstown	2.65	
	Luggage to Hotel Baggs	.50	
28.	Express charges on box Department papers from Buffalo to Utica, voucher A 1	.70	
31.	Bill at Baggs' hotel to date, voucher 8	14.25	
	Affidavit to this account	.25	
		———	375.80
	Jas. W. Nightingale:		
	For services and expenses as examiner, Department of Justice, from August 1, 1886, to August 31, 1886, as follows:		
	For 31 days' services at $8 per day	248.00	
9.	Board Palmer House, Chicago, Ill., July 31 to August 9, inclusive, voucher 1	45.00	
16.	Board Grand Pacific Hotel, Chicago, August 10 to 16, inclusive, voucher 2	24.50	

1886.	Jas. W. Nightingale—Continued.		
Aug. 23.	Board Grand Pacific Hotel, Chicago, August 17 to 23, inclusive, voucher 3	$24.50	
	Board Grand Pacific Hotel, Chicago, August 24 to 31, inclusive, voucher 4	28.00	
	Jurat	.25	
			$370.25
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from August 1, 1886, to August 31, 1886, inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
1.	Breakfast at Pittsburgh, Pa	.75	
	Dinner at Crestline, Ohio	.75	
	Supper on buffet-car	.65	
2.	Lodging and breakfast, Chicago, Ill	1.00	
	Railroad fare Chicago, Ill., to Topeka, Kans	14.05	
	Sleeping-car fare, Chicago to Kansas City, Mo	3.00	
	Dinner on buffet-car	.55	
	Supper on dining-car	.75	
3.	Breakfast at Kansas City, Mo	.75	
	Bus fare depot to hotel, Topeka, Kans	.25	
	Transferring baggage, depot to hotel, Topeka, Kans	.25	
19.	Board and lodging at Windsor Hotel, Topeka, Kans., voucher 1	38.00	
	Railroad fare Topeka to Junction City, Kans	2.15	
	Railroad fare Junction City to Clay Centre, Kans	1.00	
20.	Board and lodging at Henry House, Clay Centre, voucher 2	2.00	
	Railroad fare Clay Centre to Concordia, Kans	1.11	
22.	Board and lodging Barm's House, Concordia, voucher 3	4.00	
	Railroad fare Concordia to Kerwin, Kans	2.65	
	Bus from depot to Hotel and return, Kerwin, Kans	.25	
	Board and lodging Commercial House, Kerwin, Kans., voucher 4	6.50	
25.	Railroad fare Kerwin to Edwards, Kans	1.05	
26.	Lodging and breakfast Commercial House, Edwards, Kans	1.00	
	Stage fare Edwards to Norton, Kans	1.00	
	Dinner at Commercial House, Norton, Kans	.50	
	Railroad fare Norton to Oberlin, Kans	1.15	
28.	Board and lodging Commercial Hotel, Oberlin, voucher 5	3.00	
	Railroad fare Oberlin to Norton, Kans	1.15	
	Stage fare Norton to Edwards	1.00	
	Breakfast at Edwards, Kans	.50	
	Railroad fare Edwards to Beloit	2.95	
	Dinner at Cedarville, Kans	.50	
29.	Supper, 50 cents; lodging, 50 cents; breakfast, 50 cents; Beloit, Kans., Fourth Avenue House	1.50*	
29.	Railroad fare, Beloit to Solomon City, Kans	1.72	
	Dinner at Solomon City, Kans	.50	
	Railroad fare, Solomon City to Wa Keeney, Kans	4.50	
	Supper at Ellis, Kans	.75	
30.	Board and lodging at Wa Keeney, Kans., voucher 6	1.50	
	Railroad fare, Wa Keeney to Hays City, Kans	.98	
31.	Board and lodging, Windsor Hotel, Hays City, Kans., voucher 7	2.00	
	Railroad fare, Hays City to Junction City, Kans	4.46	
	Jurat to account	.25	
		360.37	
		1.50	
			358.87
	B. D. Williams:		
	For services and expenses as special examiner, Department of Justice, from July 1, 1886, to July 31, 1886, inclusive, as follows:		
July 31.	For 31 days' services, at $8 per day	248.00	
4.	Bill at Riggs House, Washington, D. C., voucher 1	17.75	

* Amount suspended for want of subvoucher.

1886.		B. D. Williams—Continued.		
July	4.	Omnibus fare, hotel to depot, self and baggage	$0.50	
		Railroad fare from Washington to Saint Louis, voucher 2	16.50	
		Sleeper from Washington to Saint Louis, voucher 3	5.00	
	5.	Breakfast, dinner, and supper, 75 cents each	2.25	
	6.	Breakfast, dinner, and supper, 75 cents each, Saint Louis	2.25	
		Omnibus for self and baggage to hotel, Saint Louis	.50	
		Omnibus for self and baggage from hotel to depot, Saint Louis	.50	
		Ticket from Saint Louis to Kansas City, voucher 4	7.50	
		Sleeper from Saint Louis to Kansas City, voucher 5	2.00	
	7.	Breakfast, Kansas City	.75	
		Sleeper from Kansas City to Denver, voucher 6	4.00	
		Dinner and supper, 75 cents each	1.50	
	8.	Omnibus, self and luggage to Windsor Hotel, Denver	.50	
	11.	Transfer from Windsor, self and luggage, to Henry Apples	.50	
		Board at Windsor Hotel, Denver, Colo., voucher 7	13.00	
	29.	Board and lodging at Henry Apples, 2 weeks 4½ days, voucher 8	25.30	
		Sleeper from Denver to Granger, voucher 9	4.00	
		Supper	.75	
	30.	Breakfast, dinner, and supper	2.25	
		Sleeper from Ogden to Oakland, Cal., voucher 10	6.00	
	31.	Breakfast, dinner, and supper	2.25	
				$363.55
		B. D. Williams:		
		For services and expenses as special examiner, Department of Justice, from August 1, 1886, to August 31, 1886, inclusive, as follows:		
Aug.	31.	For 31 days' services, at $8 per day	248.00	
	1.	Breakfast and dinner, 75 cents each	1.50	
		Supper in San Francisco	.50	
		Transportation self and baggage to rooms	.50	
	2.	Breakfast, dinner, and supper, 50 cents each	1.50	
	3.	Breakfast, dinner, and supper, 50 cents each	1.50	
	4.	Breakfast, dinner, and supper, 50 cents each	1.50	
	5.	Breakfast, dinner, and supper, 50 cents each	1.50	
	6.	Breakfast, dinner, and supper, 50 cents each	1.50	
	7.	Breakfast, dinner, and supper, 50 cents each	1.50	
	8.	Breakfast, dinner, and supper, 50 cents each	1.50	
	9.	Breakfast, dinner, and supper, 50 cents each	1.50	
	10.	Breakfast, dinner, and supper, 50 cents each	1.50	
	11.	Breakfast, dinner, and supper, 50 cents each	1.50	
	12.	Breakfast, dinner, and supper, 50 cents each	1.50	
	13.	Breakfast, dinner, and supper, 50 cents each	1.50	
	14.	Breakfast, dinner, and supper, 50 cents each	1.50	
	15.	Breakfast	.50	
	14.	Paid S. I. Weston room rent, voucher 1	17.15	
	15.	Dinner at Stockton	.75	
		Stopped at Turkey two nights and one day; bill	*4.00	
	17.	Breakfast, Reno	.75	
		Sleeper from Reno to Ogden, voucher 2	4.50	
		Dinner and supper	1.50	
	18.	Breakfast at Ogden	.75	
		Railroad fare, Ogden to Denver, Colo., voucher 3	39.30	
	21.	Bill at Walker House, Salt Lake, voucher 4	10.50	
		Sleeper from Salt Lake to Denver	5.00	
		Dinner and supper	1.50	
	22.	Dinner, supper, and breakfast	2.25	
	23.	Laid over one day, bill	*2.50	
		Missed train at Denver, laid over till 24th; bill	*2.25	
		Baggage and self to hotel, Denver	.50	
	24.	Baggage and self from hotel to train, Denver	.50	
		Baggage and self to hotel, Cheyenne, Wyo	.50	
			364.95	
		By suspensions	9.00	
				355.95

* Suspended.

1886.		George Carter:		
		For expenditures and services for the months of July, August, and September, 1886, while investigating the abstraction of silver bars from the United States Mint at Philadelphia, Pa., as per annexed schedule:		
July	1.	Subsistence 1 to 31, inclusive, 31 days, at $2 per day	$62.00	
		Services 1 to 31, inclusive, 31 days, at $3 per day	93.00	
			155.00	
	31.	Credit by amount received from D. M. Fox, superintendent United States Mint, Philadelphia, Pa	74.25	
				$80.75
Aug.	—	Subsistence 1 to 31, inclusive, 31 days, at $2 per day	62.00	
		Services 1 to 31, inclusive, 31 days, at $3 per day	93.00	
			155.00	
	31.	Credit by amount received from D. M. Fox, superintendent United States Mint, Philadelphia, Pa	61.88	
				93.12
Sept.	11.	Transportation, Philadelphia, Pa., to Washington, D. C., via Pennsylvania, Wilmington and Baltimore and Baltimore and Ohio Railroads		3.80
	13.	Transportation Washington, D. C., to Baltimore, Md., via Baltimore and Ohio Railroad	1.00	
		Subsistence 1 to 11, inclusive, 11 days, at $2 per day	22.00	
		Services 1 to 13, inclusive, 13 days, at $3 per day	39.00	
		Jurat fee for this account	.25	
				$239.92
		William N. McKenney:		
		For services and expenses as examiner, Department of Justice, from August 5, 1886, to August 31, 1886, dates inclusive, as follows:		
Aug.	31.	For 27 days' services, at $7 per day	189.00	
	5.	Telegram to Acting General Agent, voucher, 3	.17	
	6.	Hotel bill, Shelby, voucher 4	4.00	
		Hack hire, Shelby to Rutherfordton, voucher 5	5.00	
	10.	Hotel bill, Rutherfordton, voucher 6	9.00	
		Hack from Rutherfordton to Asheville	*12.25	
		Supper at Chimney Rock	.75	
		Lodging at Chimney Rock	.50	
	11.	Breakfast at Chimney Rock	.75	
		Paid toll at Miller's toll-gate	1.00	
	17.	Hotel bill, Asheville, voucher 8	18.00	
		Railroad ticket, Asheville to Raleigh	10.60	
		Transfer self and baggage to depot at Asheville	.50	
		Dinner at Icard Station	.75	
		Supper at Salisbury	.50	
	19.	Hotel bill, Greensborough, voucher 9	3.00	
		Parlor car, Greensborough to Raleigh	.25	
		Transfer self and trunk from depot, Raleigh	.50	
	31.	Hotel bill at Raleigh, voucher 10	32.50	
				289.02
		Theodore C. Metzler:		
		For services and expenses as special examiner, Department of Justice, from August 1, 1886, to August 31, 1886, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	4.	St. Denis Hotel, Chicago, July 31 to August 4, 3¼ days, vouchers 1 and 2	9.40	
		Notary	.50	
		Cab to Budd's House, Cass street, Chicago	1.50	
		Fare, Chicago to Kansas City	12.50	

* There is no railroad connection between Rutherfordton and Asheville, and I was compelled to hire a 2-horse team to carry myself and trunk, with driver, over the mountain 42 miles. The expense incurred was "actual and necessary."

1886.		Theodore C. Metzler—Continued.		
Aug.	5.	Meals (2), dining cars	$1.50	
		Sleeper	2.00	
	6.	Breakfast and supper, $1.75; lunch, 40 cents	1.90	
		Sleeper to Cheyenne	2.00	
	7.	Breakfast, dinner, and supper	2.25	
		Sleeper to Ogden	2.00	
	8.	Sleeper to San Francisco	6.00	
		Breakfast, dinner, and supper	2.25	
	9.	Breakfast, dinner, and supper	2.25	
	10.	Breakfast	.75	
	15.	Fare to Oakland and return, 30 cents; car fare, 10 cents; 2 meals, 85 cents	1.25	
	18.	Fare to Santa Rosa and return	3.50	
	20.	Hotel, 2 days, voucher 3	4.00	
	22.	Fare to Fairfield, Solano County, and return	3.00	
		Dinner	.50	
	24.	Fare to Oakland and Alameda, and return	1.00	
		2 meals	1.00	
	26.	Fare to Vallejo and return	2.00	
		Dinner	.50	
				$311.55
		Frank Strong: For services and expenses as general agent, Department of Justice, from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
Sept.	30.	For 30 days' services, at $10 per day	300.00	
		Western Union Telegraph Company, bill for August, 1886, voucher	5.21	
		Jurat	.25	
				305.46
		W. N. McKenney: For services and expenses as examiner, Department of Justice, from July 1, 1886, to July 31, 1886, dates inclusive, as follows:		
July	31.	For 31 days' services, at $7 per day	217.00	
	3.	Meals in Washington, voucher 1	7.50	
		Lodging in Washington, voucher 2	1.00	
		Railroad ticket from Washington to Raleigh, N. C	11.10	
		Transfer self and trunk to depot, Washington	1.00	
		Parlor car from Washington to Richmond	.50	
		Supper at Milford, Va	.75	
	6.	Parlor car from Richmond to Weldon	.50	
		Dinner at Weldon, N. C	.75	
		Transfer self and trunk from depot, Raleigh	.50	
	8.	Hotel bill in Raleigh, voucher 3	6.00	
		Railroad ticket from Raleigh to Greensborough, N. C	3.20	
		Transfer self and trunk to depot, Raleigh	.50	
		Parlor car, Raleigh to Greensborough	.25	
		Supper at company's shops, North Carolina	.50	
	9.	Hotel bill, Greensborough, N. C., voucher 4	1.00	
		Railroad ticket, Greensborough to Charlotte, N. C	3.65	
		Parlor car, Greensborough to Charlotte, N. C	.50	
		Bus fare, Charlotte, from depot	.25	
		Bus fare, Charlotte, to depot	.25	
		Dinner, Charlotte	.75	
		Supper, Charlotte	.75	
		Railroad ticket, Charlotte to Statesville	1,75	
		Transfer self and trunk from depot, Statesville	.50	
	12.	Hotel bill, Statesville, voucher 5	5.50	
		Transfer self and trunk to depot, Statesville	.50	
		Railroad ticket, Statesville to Charlotte	1.75	
		Transfer self and trunk from depot, Charlotte	.50	
		Dinner and room, Charlotte	1.25	
		Transfer self and trunk to depot, Charlotte	.50	
		Railroad ticket, Charlotte to Shelby	1.90	
		Supper at Iron Station	.50	
		Lodging at Shelby	.50	
	13.	Breakfast at Shelby	.50	
		Hack from depot, Shelby	.25	

1886.		W. N. McKenney—Continued.	
July	13.	Hack from Shelby to Rutherfordton, voucher 6	*$5.00
		Dinner at Forest City	.75
	16.	Hotel bill, Rutherfordton, voucher 7	6.00
		Hack from Rutherfordton to Asheville, voucher 8	*11.50
		Supper, Chimney Rock	.75
		Lodging, Chimney Rock	.50
	17.	Breakfast, Chimney Rock	.75
		Paid toll at Miller's toll-gate	1.00
	18.	Telegram from Asheville to Raleigh, to United States attorney, voucher 9	.50
	20.	Express charge on package from Raleigh, Nathan Scroggins's accounts, voucher 10	.25
	24.	Hotel bill, Asheville, voucher 11	20.25
		Railroad ticket, Asheville to Raleigh	10.60
		Transfer self and trunk to depot, Asheville	.50
		Dinner at Icard station	.75
		Supper at Salisbury	.50
		Lodging at Greensborough	.50
	25.	Breakfast at Greensborough	.50
		Parlor car, Greensborough to Raleigh	.25
		Transfer of self and trunk from depot, Raleigh	.50
	28.	Hotel bill, Raleigh, voucher 12	9.75
		Railroad ticket, Raleigh to Greensborough	3.20
		Transfer self and trunk to depot, Raleigh	.50
		Parlor car, Raleigh to Greensborough	.25
		Supper at company's shops	.50
		Lodging, Greensborough	.50
	29.	Breakfast, Greensborough	.50
		Railroad ticket, Greensborough to Statesville	3.10
		Parlor car, Greensborough to Salisbury	.25
	31.	Transfer self and trunk from depot at Statesville	.50
		Hotel bill, Statesville, voucher 13	4.00
		Transfer self and trunk to depot, Statesville	.50
		Railroad ticket, Statesville to Charlotte	1.75
		Transfer self and trunk from depot, Charlotte	.50
		Dinner and room, Charlotte	1.25
		Transfer self and trunk to depot, Charlotte	.50
		Railroad ticket, Charlotte to Cleveland Springs	1.90
		Supper at Iron Station	.50
		Transfer self and trunk from depot to Cleveland Springs	.50
		Jurat	.25
			$366.15
1886.		William N. McKenney:	
		For services as examiner from the 1st day of September, 1886, to the 30th day of September, 1886, dates inclusive, 30 days, at $7 per day	210.00
		For expenses actually and necessarily incurred, as per following statement:	
Sept.	4.	Hotel bill, Raleigh, N. C., voucher 1	8.25
		Railroad ticket, Raleigh to Wilmington	5.45
		Transfer self and trunk to depot at Raleigh	.50
		Parlor car, Raleigh to Goldsborough	.25
		Parlor car, Goldsborough to Wilmington	.50
		Supper on railroad car	.70
		Transfer self and trunk from depot at Wilmington	.50
	16.	Hotel bill, Wilmington, voucher 2	30.00
		Railroad ticket, Wilmington to New Berne	5.75
		Transfer self and trunk to depot, Wilmington	.50
		Parlor car, Wilmington to Goldsborough	.50
		Dinner at Goldsborough	.50
	21.	Hotel bill, New Berne, voucher 3	13.25
		Transfer self and trunk from depot at New Berne	.50
		Transfer self and trunk to steam-boat at New Berne	.50
	24.	Steam-boat and railroad ticket from New Berne to Norfolk, via Elizabeth City	4.70

*There is no railroad connection between these points, and I was compelled to hire a two-horse team to carry myself and trunk, with driver, over the mountain, 42 miles. The expense incurred was "actual and necessary."

1886.	William N. McKenney—Continued.		
Sept. 24.	Dinner on steam-boat	$0.50	
	Supper on steam-boat	.50	
	State-room on steam-boat	.50	
22.	Breakfast on steam-boat	.50	
	Transfer self and trunk from wharf at Elizabeth City	.50	
23.	Hotel bill, Elizabeth City, voucher 4	2.00	
	Transfer self and trunk to depot at Elizabeth City	.50	
	Transfer self and trunk from depot to steam-boat at Norfolk	.50	
	Dinner at Norfolk	.75	
	Ticket, Norfolk to Washington, via Bay Line	4.00	
	Supper on steam-boat	1.00	
	State-room on steam-boat	1.00	
24.	Breakfast on steam-boat	1.00	
	Transfer self and trunk from depot at Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.70	
25.	Breakfast in Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.60	
26.	Breakfast in Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.80	
27.	Breakfast in Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.75	
28.	Breakfast in Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.50	
29.	Breakfast in Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.55	
30.	Breakfast in Washington	1.00	
	Dinner in Washington	1.00	
	Supper in Washington	.75	
	Lodging from September 24 to September 30, inclusive, voucher 5	7.00	
	Jurat	.25	
			$321.50
	J. Monroe Heiskell:		
30.	For services and expenses as examiner, Department of Justice, from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
	For thirty days' service, at $8 per day	240.00	
9.	Meals at the Losekam while writing up reports on eastern district, Virginia (Washington, D. C.), voucher 1	22.50	
	Room at Mrs. Rogers's, No. 604 Twelfth street NW., Washington, D. C., while on same duty as above, voucher 2	10.50	
	Baggage and self to depot in Washington en route to Danville via Richmond	.75	
	Ticket to Danville via Richmond	10.45	
	Baggage and self to hotel, Richmond	.75	
	Supper upon arrival in Richmond (at restaurant)	.90	
	Meals while in Richmond:		
10.	Breakfast, 85 cents; dinner $1; supper, 80 cents	2.65	
11.	Breakfast, 85 cents; dinner, $1.25; supper, 90 cents	3.00	
12.	Breakfast, 90 cents; dinner, $1: supper, 85 cents	2.75	
13.	Breakfast, 85 cents; dinner, $1.20; supper, 85 cents	2.90	
14.	Breakfast, 90 cents; dinner, $1	1.90	
	Bill for room at Davis House, Richmond, Va., voucher 3	7.25	
	Sleeper Richmond to Danville	2.00	
	Supper at Burkeville, Va	.75	
15.	Baggage and self to hotel at Danville, Va	.75	
20.	Hotel bill, Danville, "Hotel Normandie," voucher 4	13.75	
	Baggage and self to depot Danville, en route to Lynchburgh	.75	
	Railroad ticket, Danville to Lynchburgh	2.00	
	Parlor car Danville to Lynchburgh	1.00	
	Baggage and self to hotel, Lynchburgh	.75	

1886.	J. Monroe Heiskell—Continued.		
Sept. 20.	Telegram from Lynchburgh to Colonel Cabell, M. C., Lynchburgh to Danville, Va., voucher 5	$0.51	
23.	Hotel bill, Lynchburgh, "Nouvelle Arlington" hotel, voucher 6	9.75	
	Baggage and self to depot, Lynchburgh	.75	
	Railroad ticket, Lynchburgh to Danville	2.00	
	Parlor car, Lynchburgh to Danville	1.00	
	Baggage and self to hotel, Danville, on return from Lynchburgh	.75	
24.	Expressage paid on United States marshal's books from Lynchburgh to Danville, voucher 7	.35	
25.	Hotel bill, Danville, "Hotel Normandie," voucher 8	7.25	
	Baggage and self to depot, en route to Stuart, Va.	.75	
	Railroad tickets for self and guide, A. C. Lewis, from Danville to Stuart, at $3 each	6.00	
	Baggage for self and guide, Lewis, from depot at Stuart to tavern in Stuart	1.00	
26.	Dinner for self and A. C. Lewis (guide), at 50 cents each	1.00	
27.	Dinner for self and A. C. Lewis (guide), at 50 cents each	1.00	
28.	Dinner for self and A. C. Lewis (guide), at 50 cents each	1.00	
29.	Paid expressage on accounts of Commissioners Harbour and Akers from Danville to Stuart (being forwarded from there by express company), voucher 9	.25	
30.	Bill for board at "Perkins's Tavern," Stuart, Va., from evening September 25, 1886, to 30, inclusive, for self and Lewis (guide), voucher 10	17.50	
	Street car fare, Richmond	.55	
	Street car fare, Lynchburgh	.30	
	Jurat to this account	.25	
			$380.01
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice from the 1st day of September, 1886, to the 30th day of September, 1886, dates inclusive, as follows:		
Sept. 30.	For 30 days' services at $8 per day	240.00	
1.	Bus to hotel and return, Junction City, Kans	.25	
	Board and lodging, Bartel House, Junction City, voucher 1	1.00	
	Railroad fare Junction City to Emporia, Kans	1.85	
	Bus fare, depot to hotel, Emporia, Kansas	.25	
2.	Board and lodging, Coolidge House, Emporia, Kans., voucher 2	2.00	
	Bus fare, hotel to depot, Emporia, Kans	.25	
	Railroad fare, Emporia to Eureka, Kans	1.41	
	Bus fare, depot to hotel, Eureka, Kans	.25	
	Livery hire to drive out to Commissioner Clarke's, Eureka, Kans., voucher 3	1.00	
	Dinner at Greenwood House, Eureka, Kans	.50	
	Bus fare hotel to depot, Eureka, Kans	.25	
2.	Railroad fare Eureka to El Dorado, Kans	.99	
	Supper at Reese, Kans., en route	.50	
	Bus fare depot to hotel, El Dorado, Kans	.25	
4.	Board and lodging, Metropolitan Hotel, El Dorado, Kans., voucher 4	3.00	
	Bus fare hotel to depot, El Dorado, Kans	.25	
	Railroad fare El Dorado to Wichita, Kans	.92	
10.	Board and lodging, Manhattan Island, Wichita, voucher 5	14.50	
	Bus fare, hotel to depot, Wichita, Kans	.25	
	Railroad fare, Wichita to Arkansas City, Kans	1.55	
	Bus fare from depot to hotel and return, Arkansas City, Kans	.40	
11.	Board and lodging at Leland Hotel, Arkansas City, voucher 6	2.50	
	Railroad fare, Arkansas City to Winfield, Kans	.38	

1886.	David A. Fisher—Continued.		
Sept. 11.	Bus fare from one depot to another, ¾ miles, Winfield, Kans	$0.25	
	Railroad fare, Winfield to Independence, Kans	2.44	
	Supper at Elk Falls, Kans., en route	.75	
	Bus fare to hotel from depot and return, Independence, Kans	.40	
13.	Board and lodging, Hoober House, Independence, Kans., voucher 7	3.00	
	Railroad fare, Independence, Kans., to Topeka, Kans	4.80	
	Dinner at Ottawa, Kans., en route	.50	
	Bus fare, depot to hotel, Topeka, Kans	.25	
14.	Board and lodging, Windsor Hotel, Topeka, Kans., voucher 8	2.00	
	Bus fare, hotel to depot, Topeka, Kans	.25	
	Transferring baggage (trunks) to depot, Topeka, Kans.	.25	
	Railroad fare, Topeka, Kans., to Kansas City, Mo	2.00	
15.	Railroad fare, Kansas City, Mo., to Fort Smith, Ark	12.00	
	Sleeping-car fare, Kansas City to Nichols, Mo	2.00	
16.	Breakfast, Nichols, Mo	.50	
	Dinner at Rogers, Ark	.50	
	Street-car fare, depot to hotel, Fort Smith, Ark	.05	
	Transferring trunks depot to hotel	.25	
30.	Board and lodging, Peebles' Hotel, Fort Smith, Ark., voucher 9	28.50	
	Jurat to account	.25	
			$335.44
	Thomas B. Hardin, jr.:		
	For services and expenses as examiner, Department of Justice, from September 15, 1886, to September 30, 1886, dates inclusive, as follows:		
	For 16 days' services, at $6 per day	96.00	
Sept. 16.	Transportation self and baggage to depot, Washington, D. C	.75	
	Railroad fare, Washington, D. C., to Fort Smith, Ark	31.55	
	Sleeping-car fare, Washington, D. C., to Pittsburgh, Pa.	2.00	
17.	Sleeping-car fare, Pittsburgh, Pa., to Saint Louis, Mo	3.50	
	Breakfast on train, buffet car	.75	
	Dinner at Columbus, Ohio	.75	
	Supper on train, buffet car	.95	
18.	Cab fare, depot to Hotel, Saint Louis, Mo	.25	
	Board at Laclede hotel, Saint Louis, Mo. (was unable to leave Saint Louis until evening because of no train connection), voucher 1	2.25	
	Cab fare, hotel to depot, Saint Louis, Mo	.25	
	Sleeping-car fare, Saint Louis, Mo., to Seligman, Ark	2.00	
19.	Breakfast at Pierre City, Mo	.50	
	Dinner at Rogers, Ark	.50	
	Street-car fare, depot to hotel, Fort Smith, Ark	.05	
	Room and supper, McKibben Hotel, Fort Smith, Ark. (after supper moved to Hotel Peebles, where Examiner Fisher was stopping), voucher 2	1.25	
25.	Livery hire for self and Examiner Fisher to drive to Millaris House to get affidavits touching marshal's accounts, voucher 3	2.00	
30.	Board and lodging, Hotel Peebles, Fort Smith, Ark., voucher 4	20.00	
	Jurat to accounts	.25	
			165.55
	D. Ira Baker:		
	For services and expenses as examiner, Department of Justice, from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
Sept. 30.	For 30 days' services, at $8 per day	240.00	
1.	Street-car fare, Utica, 10 cents; 2d, 15 cents; 3d, 20 cents.	.45	
2.	Bill, Bagg's Hotel, Utica, voucher 1	8.25	
	Baggage to railroad depot	.50	
	Railroad fare to Canastota, N. Y	.51	
	Dinner and supper at Canastota	1.50	
	Lodging at Canastota	.75	

1886.		D. Ira Baker—Continued.		
Sept.	4.	Railroad fare to Utica	$0.51	
		Dinner at Utica, 75 cents; supper at do., 75 cents	1.50	
		Railroad fare to Troy, N. Y	1.90	
		Sleeper to Troy, N. Y	2.00	
	9.	Bill at Troy House, voucher 2	9.50	
		Excess baggage receipts, voucher 3	.50	
		Railroad fare Troy to Albany	.15	
		Luggage and self to Hotel Kenmore, Albany	.50	
	18.	Bill at Kenmore Hotel, Albany, voucher 4	27.25	
	27.	Bill at Genesee Hotel, Buffalo, voucher 5	4.50	
		Self and luggage to railroad depot	.75	
		Railroad fare to Rochester	1.38	
	30.	Street-car fare, Rochester, 28th, 35 cents; 29th, 40 cents; 30th, 60 cents	1.35	
		Affidavit to this account	.25	
		Bill at Power's Hotel to October 1, 1886, voucher 6	10.50	
		Express charges, box of papers from Troy, N. Y	1.00	
		Self and luggage to hotel, Rochester, 27th	.75	
			———	$316.25
		Leigh Chalmers: For services and expenses as examiner, Department of Justice, from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
Sept.	30.	For 30 days' services, at $8 per day	240.00	
	22.	Railroad ticket from Washington, D. C., to Jefferson, Tex	31.35	
		Hack for self and baggage to depot	.50	
		Sleeper from Washington, D. C., to Cincinnati, Ohio	3.00	
		Dinner on the train	1.00	
		Supper on the train	.65	
	23.	Breakfast on the train	.85	
		Dinner at Cincinnati (missed connection and had to lay over)	1.00	
		Supper at Cincinnati	.80	
		Sleeper from Cincinnati to Saint Louis	2.00	
	24.	Breakfast at Saint Louis	.75	
		Dinner at Saint Louis (missed train again and had to lay over)	1.00	
		Supper at Saint Louis	.75	
		Sleeper from Saint Louis to Malvern, Ark	3.00	
	25.	Breakfast at Walnut Ridge, Ark	.75	
		Dinner at Little Rock, Ark	.75	
	28.	Sleeper from Malvern, Ark., to Jefferson	1.00	
		Dinner at Malvern	.75	
		Supper at Texarkana	.75	
		Hack for self and baggage, depot to hotel	.50	
	30.	Hotel bill at Jefferson, voucher 1	5.00	
			———	296.15
		B. D. Williams: For services and expenses as special examiner, Department of Justice, from September 1, 1886, to September 14, 1886, dates inclusive, as follows:		
Sept.	14.	For 14 days' services, at $8 per day	112.00	
Aug.	16.	Board and lodging at Truckee, Cal., disallowed in August claim for want of receipt, which I wrote for and file here as voucher 1	4.00	
	23.	Board and lodging, one day, at Sargent, Colo. Disallowed in August claim for want of receipt, which I wrote for and file the same as voucher 2	2.50	
	24.	One day's board and lodging disallowed for want of voucher, which is herewith filed as voucher 3	2.50	
Sept.	5.	Board and lodging International Hotel, Cheyenne, Wyo., voucher 4	32.25	
	10.	Sleeping berth from Denver to Kansas City, voucher 5.	4.00	
	11.	One week's board at Denver (paid week's board instead of by the day, voucher 6)	9.50	
	12.	Sleeping berth from Kansas City to Saint Louis, voucher 7	2.00	
		Ticket from Kansas City to Saint Louis, voucher 8	7.50	
		Breakfast, dinner, and supper, on 12th, 75 cents each	2.25	

1886.		B. D. Williams—Continued.		
Sept.	5.	Omnibus from depot at Denver to boarding-house, for self and trunk	$0.50	
	11.	Omnibus from boarding-house to depot	.50	
	14.	Board, Southern Hotel, voucher 9	6.50	
		Sleeping berth from Saint Louis to Little Rock, voucher 10	2.50	
		Omnibus from Southern Hotel to depot	.50	
		Breakfast at Walnut Ridge	.75	
		Omnibus from depot at Little Rock to my house	.50	
				$190.25
		James W. Nightingale: For services and expenses as examiner, Department of Justice, from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
Sept.	30.	For 30 days' services, at $8 per day	240.00	
	7.	Board, Grand Pacific Hotel, Chicago, Ill., September 1 to 7, inclusive, voucher 1	24.50	
	14.	Board, Grand Pacific Hotel, Chicago, Ill., September 8 to 14, voucher 2	24.50	
	21.	Board, Grand Pacific Hotel, Chicago, Ill., September 15 to 21, voucher 3	24.50	
	25.	Memorandum book for official business, voucher 4	1.25	
	28.	Board, Grand Pacific Hotel, Chicago, Ill., September 22 to 28, voucher 5	24.50	
	29.	Board, Grand Pacific Hotel, Chicago, Ill., 1 day, September 29, voucher 6	3.50	
		Conveyance, hotel to depot, Chicago	.75	
	29.	Railroad fare, Chicago, Ill., to Washington, D. C	17.50	
		Sleeping car, Chicago, Ill., to Washington, D. C	5.00	
		Supper, dining car, Baltimore and Ohio Railroad	.75	
	30.	Breakfast, dining car, Baltimore and Ohio Railroad	.75	
		Dinner, Cumberland, Md	.75	
		Supper, dining car, Baltimore and Ohio Railroad	.50	
		Conveyance from depot, Washington, D. C	.50	
		Jurat	.25	
				369.50
		J. Monroe Heiskell: For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:		
Oct	31.	For 31 days' services, at $8 per day	248.00	
	3, 4.	Meals for self and guide (4 meals), at 50 cents per meal each, while seeking witnesses and defendants in Patrick County, Va	4.00	
	6.	Hotel bill, self and guide, Perkins' Hotel, Stuart, from October 1 to 5, inclusive, voucher 1	19.75	
		Conveyance and saddle-horses, voucher 2	22.50	
		Railroad fare, self and guide, Stuart to Danville (returning)	6.00	
		Breakfast for both, October 6, leaving Stuart	1.00	
		Baggage to depot, Stuart, Va	1.00	
	7.	Affidavit (A. C. Lewis) before Notary Public Coleman at Danville, filed (Harbour case), voucher 2½	1.00	
		Hotel bill, self, Danville, voucher 3	3.25	
		Baggage and self to depot, Danville, en route to Abingdon	.75	
		Parlor car to Lynchburgh, Va	1.00	
		Railroad fare to Abingdon via Lynchburgh	8.60	
		Dinner, Lynchburgh, $1; bus, 25 cents	1.25	
		Sleeper, Lynchburgh to Abingdon, Va	2.00	
	8.	Baggage and self to hotel, Abingdon	.75	
		Expressage on marshal's books, voucher 4	1.20	
		Expense returning same to depot at Abingdon	.25	
		Expressage returning same to marshal at Graham, Va., voucher 5	.55	
	9.	Hotel bill, Abingdon, voucher 6	3.00	
		Baggage and self to depot, Abingdon	.50	
		Railroad fare, Abingdon to Roanoke City, en route to Harrisonburgh, Va	4.75	
		Parlor car to same	1.50	

1886.		J. Monroe Heiskell—Continued.		
Oct.	9.	Dinner en route on train	$1.00	
		Ticket, Roanoke City to Wamsboro Junction	3.25	
		Supper at Wamsboro Junction	.75	
		Transfer baggage, Wamsboro Junction	.25	
		Ticket, Wamsboro to Staunton	.40	
		Baggage to hotel, Staunton	.50	
		Had to lie over at Staunton Sunday en route to Harrisonburgh.		
	11.	Hotel bill, Staunton, voucher 7	3.75	
		Baggage and self to depot, Staunton	.75	
		Railroad fare, Staunton to Harrisonburgh	.85	
	11.	Baggage and self to hotel, Harrisonburgh	.50	
	15.	Hotel, Harrisonburgh, voucher 8	8.00	
		Baggage and self to depot, Harrisonburgh	.50	
		Railroad fare, Harrisonburgh to Baltimore	5.95	
		Parlor car	2.00	
		Dinner en route on train	1.00	
		Supper, Washington, D. C	.85	
	19.	Amount paid Lewis (guide) for services in Patrick County, Va., voucher 9	33.00	
		Amount paid for horse feed at sundry times while discharging my duty in Patrick County, Va., voucher 9.	4.75	
		Purchase of memorandum-book left out of last account, voucher 10	.50	
	30.	Meals at "Losekam," Washington, D. C., from October 16 to 30, inclusive, while writing reports	25.35	
		Jurat to this account	.25	
				$426.75
		James W. Nightingale: For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 30, 1886, dates inclusive, as follows:		
Oct.	31.	For 31 days' service, at $8 per day	248.00	
	26.	Conveyance to depot, Washington, D. C	.50	
		Railroad fare, Washington, D. C., to Knoxville, Tenn	16.45	
		Sleeping-car, Washington, D. C., to Knoxville, Tenn	3.50	
		Dinner, dining car	.85	
		Supper, dining car	.75	
	27.	Omnibus fare, depot to hotel, Knoxville, Tenn	.25	
		Street-car fare, Knoxville, Tenn	.25	
	28.	Telegram to Third National Bank, Chattanooga, Tenn., official business, voucher 1	.27	
		Telegram from cashier Third National Bank, Chattanooga, Tenn., voucher 2	.20	
	29.	Board, Schubert Hotel, Knoxville, Tenn., two days, voucher 3	5.00	
		Omnibus, hotel to depot, Knoxville	.25	
		Railroad fare, Knoxville to Athens, Tenn	1.65	
		Breakfast, Athens, Tenn	.50	
		Dinner, Athens, Tenn	.50	
		Railroad fare, Athens to Knoxville	1.65	
		Omnibus, depot to hotel, Knoxville	.25	
	30.	Board, Schubert Hotel, Knoxville, voucher 4	2.75	
		Omnibus, hotel to depot, Knoxville	.25	
		Railroad fare, Knoxville, Tenn., to Washington, D. C	16.45	
		Sleeping car, Knoxville, Tenn., to Washington, D. C	3.50	
		Supper, dining car	.85	
	31.	Breakfast, dining car	.75	
		Dinner, Luray, Va	.75	
		Supper, dining car	.80	
		Conveyance from depot, Washington, D. C	.50	
		Jurat to account	.25	
				307.67
		Leigh Chalmers: For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:		
Oct.	31.	For 31 days' services, at $8 per day	248.00	
	1.	Hotel bill at Jefferson, Tex., voucher 1	2.50	

1886.		Leigh Chalmers—Continued.	
Oct.	1.	Hack, self and baggage, hotel to depot	$0.50
		Railroad fare, Jefferson to Fort Worth, Tex	5.85
		Sleeper, Jefferson to Fort Worth, Tex	2.00
	2.	Railroad fare, Fort Worth to Austin, Tex	6.00
		Breakfast	.75
		Sleeper, Fort Worth to Austin	1.00
		Dinner on train	.80
		Self and baggage from depot to room	.50
	3.	Breakfast, 75 cents; dinner, 75 cents; supper, 50 cents.	2.00
	4.	Breakfast, 75 cents; dinner, $1; supper, 50 cents	2.25
	5.	Breakfast, 80 cents; dinner, 80 cents; supper, 50 cents.	2.10
	7.	Room-rent, 4 days, at 50 cents per day, voucher 2	2.00
		Self and baggage to depot	.75
		Railroad fare, Austin to El Paso, Tex	24.50
		Sleeper from Austin to Fort Worth	1.00
		Dinner at Taylor	.75
		Supper at Fort Worth	.75
		Sleeper, Fort Worth to El Paso	5.00
	8.	Breakfast, 75 cents; dinner, 75 cents; supper, 75 cents.	2.25
	9.	Self and baggage, depot to hotel at El Paso	.75
		Hotel bill, Central House at El Paso, voucher 3	2.50
		Transfer baggage to Vendome Hotel	.50
	13.	Hotel bill at Vendome, El Paso, voucher 4	15.75
		Railroad fare, El Paso to San Antonio	19.00
		Sleeper, El Paso to San Antonio	5.00
		Hack for self and baggage to depot	.50
	14.	Breakfast at Valentine	.75
		Dinner at Sanderson	.75
		Supper at Langtray	.75
	15.	Self and baggage from depot to hotel	.75
	17.	Hotel bill at San Antonio, voucher 5	7.50
		Transfer of baggage to Evan	.50
	18.	Breakfast	.80
		Discount on draft	*.25
		Dinner, 85 cents; supper, 75 cents	1.60
	19.	Breakfast, 75 cents; dinner, 90 cents; supper, 75 cents.	2.40
	20.	Breakfast, 75 cents; dinner, $1.05; supper, 75 cents	2.50
	21.	Breakfast, 80 cents; dinner, 90 cents; supper, 75 cents.	2.45
	22.	Breakfast, 75 cents; dinner, $1; supper, 60 cents	2.35
	23.	Breakfast, 80 cents; dinner, 85 cents; supper, 75 cents.	2.40
	24.	Breakfast, 75 cents; dinner, 75 cents; supper, 60 cents.	2.10
	25.	Breakfast, 80 cents; dinner, 85 cents; supper, 60 cents.	2.25
	26.	Breakfast, 75 cents; dinner, 90 cents; supper, 50 cents.	2.15
		Room-rent at San Antonio, voucher 6	6.50
		Self and baggage to depot	.75
		Railroad fare, San Antonio to Austin	2.45
		Self and baggage from depot to room	.50
	27.	Breakfast, 75 cents; dinner, 75 cents; supper, 50 cents.	2.00
	28.	Breakfast, 60 cents; dinner, 75 cents; supper, 50 cents.	1.85
	29.	Breakfast, 80 cents; dinner, 75 cents; supper, 50 cents.	2.05
	30.	Breakfast, 60 cents; dinner, 75 cents; supper, 50 cents.	1.85
	31.	Breakfast, 75 cents; dinner, 80 cents; supper, 50 cents.	2.05
		Room-rent, voucher 7	2.50
			410.00
		By disallowance as above	.25
			$409.75

David A. Fisher:

For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:

Oct.	31.	For 31 days' services, at $8 per day	248.00
	1.	Board and lodging at Peeble's House, Fort Smith, voucher 1	1.50
		Transferring trunk, hotel to marshal's room, Fort Smith.	.25
		Bus fare, hotel to depot, Fort Smith	.25
		Railroad fare, Fort Smith to Pierce City, Mo., en route to Indian Territory	6.75

* Disallowed.

1886.		David A. Fisher—Continued.	
Oct.	2.	Board, lodging, and one fire, Pierce City, Mo. (trains did not make connection), voucher 2	$2.00
		Railroad fare, Pierce City to Vinita, Ind. T	1.90
		Dinner at Vinita, Ind. T	.50
		Legal cap purchased at Vinita	.25
		Railroad fare, Vinita to McAllister, Ind. T	6.30
		Supper at Eufala, Ind. T., en route	.75
	3.	Board and lodging at Elk House, McAllister, Ind. T., voucher 3	1.00
		Blankets at McAllister, Ind. T. (Mr. Hardin and myself here joined Deputy Thomas' party, and need blankets for covering), voucher 4	5.00
	6.	Dinner, supper, and one horse feed, Tishomingo, Ind. T., voucher 5	1.00
	11.	Ferryage at Delaware Bend, Ind. T., en route to Gordonville, Tex., for mail	.25
	12.	Board, lodging, and horse feed, Gordonville, Tex., voucher 6	1.75
		Ferryage at Delaware Bend, Ind. T	.25
	13.	Board and lodging at J. W. Woody's, Chickasaw Nation (we stayed at Mr. Woody's while the "outfit" camped near Lebanon, Ind. T.), voucher 7	3.00
	22.	Supper, lodging, breakfast, and horse feed, Cherokee Town, Ind. T., voucher 8	1.00
		Board to Deputy Marshal Thomas (with whom we traveled over the Chickasaw Nation, Ind. T.), voucher 9	10.50
		Hire of horse from Deputy U. S. Marshal Thomas, with which to travel over Chickasaw Nation, Ind., T. voucher 10	10.00
		Board and lodging and one horse feed, St. James Hotel, White Bread Hill, Ind. T., voucher 11	2.00
	23.	Stage fare, White Bread Hill to Caddo, Ind. T., $9, and lodging and breakfast, 50 cents, at Paul's Valley, Ind. T. (Mr. Hopkins owns stage line), voucher 12	9.50
		Dinner at Mill Creek, Ind. T	.50
	25.	Board and lodging Booker House, Ind. T., voucher 13	1.50
		Railroad fare Caddo, Ind. T., to Atoka, Ind. T	1.00
	26.	Board and lodging Nichols House, Atoka, Ind. T., voucher 14	1.50
		Railroad fare, Atoka to Stringtown, Ind. T	.35
		Railroad fare, Stringtown to Limestone Gap, Ind. T	.55
		Railroad fare, Limestone Gap to Savannah, Ind. T	.85
	27.	Board and lodging, Morris House, Savannah, Ind. T., voucher 15	1.50
		Railroad fare, Savannah to McAllister, Ind. T	.50
	28.	Board and lodging, Elk House, McAllister, Ind. T., voucher 16	1.50
		Railroad fare, McAllister to Eufala, Ind. T	1.35
		Dinner at McAllister (train was late 6 hours)	.50
	30.	Board and lodging, Forest House, Eufala, Ind. T., voucher 17	2.25
		Railroad fare, Eufala to Muscogee, Ind. T	1.70
	31.	Board and lodging, Mitchell House, Muscogee, Ind. T., voucher 18	2.00
		Jurat	.25
			$331.50

Thomas B. Hardin, jr.:

For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:

Oct.	31.	For 31 days' services, at $6 per day	186.00
	1.	Board and lodging, Peebles House, Fort Smith, Ark., voucher 1	1.50
		Transferring trunk, hotel to marshal's room, Fort Smith, Ark	.25
		Bus fare, hotel to depot, Fort Smith, Ark	.25
		Railroad fare, Fort Smith, Ark., to Pierce City, Mo., en route to Indian Territory	6.75

1886.	Thomas B. Hardin, jr.—Coutinued.	
Oct. 2.	Board and lodging, Pierce City, Mo. (trains did not make connection), voucher 2	$1.50
	Railroad fare, Pierce City, Mo., to Vinita, Ind. T	1.90
	Dinner at Vinita, Ind. T	.50
	Railroad fare, Vinita to McAllister, Ind. T	6.30
	Supper at Eufala, Ind. T., en route	.75
30.	Board and lodging, Elk House, McAllister, Ind. T., voucher 3	1.00
	(Mr. Fisher and myself here joined Deputy Marshal Thomas's party, and continued our trip through the Territory on horseback.)	
6.	Board and one horse feed, Tishomingo, Ind. T., voucher 4	1.00
11.	Ferriage at Delaware Bend (Red River, Ind. T.), en route to Gordonville, Tex., after mail	.25
12.	Board, lodging, and horse-feed, Gordonville, Tex., voucher 5	1.75
	Ferriage, Red River, at Delaware Bend, returning from Gordonville, Tex	.25
13.	Board and lodging at J. W. Woody's, Chickasaw Nation, where we stayed while Deputy Thomas' outfit camped near there, voucher 6	3.00
21.	Two quires legal-cap paper purchased at White Bread Hill, Chickasaw Nation, Ind. T., for official use, voucher 7	.50
22.	Board to Deputy United States Marshal Thomas, with whom we traveled over the Chickasaw Nation, Ind. T., voucher 8	10.50
	Hire of horse from Deputy United States Marshal Thomas on which to travel over the Chickasaw Nation, Ind. T., voucher 9	10.00
	Board and lodging at St. James Hotel at White Bread Hill, Chickasaw Nation, Ind. T., voucher 10	2.75
23.	Stage fare, White Bread Hill to Caddo, Ind. T., and lodging and breakfast at Paul's Valley, with Mr. Hopkins, owner of the stage line, voucher 11	9.50
	Dinner at Mill Creek, Ind. T	.50
25.	Board and lodging, Booker House, Caddo, Ind. T., voucher 12	1.50
	Railroad fare, Caddo to Atoka, Ind. T	1.00
26.	Board and lodging at Nichols House, Atoka, Ind. T., voucher 13	1.50
	Railroad fare, Atoka to Stringtown, Ind. T	.35
	Dinner at house of R. A. Brown, near Stringtown, Ind. T., where I had gone to take the affidavit of the said Brown	.50
	Hire of horse used in taking the affidavit of R. A. Brown, near Stringtown, Ind. T., voucher 14	.75
	Railroad fare, Stringtown to Limestone Gap, Ind. T	.55
	Railroad fare, Limestone Gap to Savannah, Ind. T	.85
27.	Board and lodging, Morris House, Savannah, Ind. T., voucher 15	2.00
	Railroad fare, Savannah to McAlister, Ind. T	.50
	Hire of horse to take affidavit of one L. C. Tennent, 5 miles west of McAlister, Ind. T., voucher 16	1.00
28.	Board and lodging at Elk House, McAlister, Ind. T., voucher 17	1.50
	Dinner at McAlister, Ind. T. (train late 6 hours)	.50
	Railroad fare, McAlister to Eufala, Ind. T	1.35
29.	Hire of buggy and horse from Paul N. Kross, at Eufala, Ind. T., voucher 18	3.00
	Hire for services of J. M. Haynes as guide and interpreter in taking the affidavits of William Barnette, Walter Pitman, and Martin Barehead, voucher 19	1.00
30.	Pocket inkstand for official use, purchased at Eufala, Ind. T	.25
	Board and lodging, Forrest House, Eufala, Ind. T., voucher 20	2.00
	Railroad fare, Eufala to Muscogee, Ind. T	1.70

1886.		Thomas B. Hardin, jr.—Continued.		
Oct.	31.	Board and lodging, Mitchell House, Muscogee, Ind. T., voucher 21	$2.00	
		Jurat to account	.25	
				$270.75
		Theodore C. Metzler: For services and expenses as special examiner, Department of Justice, from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
Sept.	30.	For thirty days' service at $8 per day	240.00	
	2.	For abstract of real estate transactions of Julia I. and F. G. Boreman, voucher 1	5.00	
	4.	Expenses to Oakland and return	2.00	
	6.	Expenses to Fairfield, fare	3.00	
		Two meals	1.00	
	17.	Expenses to San José and return	3.00	
		Meals	1.25	
				255.25
		Theodore C. Metzler: For services and expenses as special examiner, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:		
Oct.	31.	For thirty-one days' service at $8 per day	248.00	
	6.	To Woodland, Yolo County, California	3.00	
		To San Francisco, Cal	3.00	
		To two meals	1.00	
				255.00
		D. Ira Baker: For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:		
	31.	For thirty-one days' service at $8 per day	248.00	
	1.	Street-car fare in Rochester, N. Y., in seeing defendants and witnesses, and also fare in herdics: 1st, 20 cents, 2d, 15 cents; 4th, 10 cents; 5th, 35 cents; 6th, 25 cents; 7th, 15 cents, herdic, 50 cents; 8th, 10 cents; 9th, 15 cents; 11th, 30 cents; 12th, 20 cents; 13th, 30 cents; 14th, 20 cents, herdic, 50 cents; 15th, 30 cents; 16th, 20 cents; 18th, 25 cents; 19th, 35 cents; 20th, 45 cents; 21st, 20 cents; 22d, herdic, 50 cents; 23d, 10 cents; 25th, 25 cents; 26th, 20 cents; 27th, 15 cents; 28th, 30 cents; 29th, 15 cents; 30th, 20 cents	7.05	
	31.	Bill at Power's Hotel, Rochester, for month of October, 1886, voucher hereto annexed	93.65	
		Affidavit to account	.25	
				348.95
		Randolph Coyle: For expenses actually and necessarily incurred in execution of orders of Attorney-General, under date November 8, 1886 (copy annexed), received at Chatham, Mass., as follows:		
Nov.	17.	Fare, Chatham to Boston	3.35	
		Handling trunk at Chatham, 25 cents; Boston, 50 cents.	.75	
		Fare, Boston to Albany	4.50	
		Lunch en route	.47	
	18.	Carriage hire to Albany penitentiary and return	4.63	
	19.	Hotel bill in Albany, including baggage to and from station, voucher	7.50	
		Railroad fare, Albany to Washington, including baggage transfer in New York	12.20	
		Lunch en route	.90	
		Baggage in Washington	.25	
				34.55
		Frank Strong: For services and expenses as general agent Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:		
Oct.	31.	For thirty-one days' service, at $10 per day	310.00	
	20.	Self and baggage to depot, Washington, D. C	1.00	
		Railroad fare, Washington, D. C., to Saint Louis, Mo	16.50	

1886.		Frank Strong—Continued.		
Oct.	20.	Sleeper, Washington, D. C., to Saint Louis, Mo	$5.00	
	21.	Breakfast on cars	1.00	
		Dinner, Columbus, Ohio	.75	
	22.	Depot to hotel, Saint Louis, Mo	1.00	
		Railroad fare, Saint Louis, Mo., to Little Rock, Ark	10.35	
		Sleeper, Saint Louis, Mo., to Little Rock, Ark	2.50	
		Hotel, Saint Louis, Mo., voucher 1	4.50	
		Hotel to depot, Saint Louis, Mo	1.00	
	23.	Breakfast, Walnut Ridge, Ark	.75	
		Self and baggage from depot, Little Rock, Ark	1.00	
	25.	(Transportation order, No. 59, Little Rock, Ark., Texarkana, Ark.)		
		Self and baggage from house to depot, Little Rock, Ark.	1.00	
		Sleeper, Little Rock, Ark., to El Paso, Tex	7.00	
	26.	Railroad fare, Texarkana, Ark., to El Paso, Tex	26.05	
		Breakfast on cars	1.00	
		Dinner, Mineola, Tex	.75	
	26.	Supper, Fort Worth, Texas	.75	
	27.	Breakfast, Abilene, Tex	.75	
		Dinner, Big Springs, Tex	.75	
		Supper, Tojah, Tex	.75	
	28.	Depot to hotel, El Paso, Tex	.75	
	29.	Hotel, El Paso, Tex., voucher 2	4.00	
		[Transportation order No. 60, El Paso, Tex., to Santa Fé, N. Mex.]		
		Sleeper, El Paso, Tex., to Santa Fé, N. Mex	2.50	
		Self and baggage, hotel to depot, El Paso, Tex	.75	
		Dinner at Rincon	.75	
		Supper at San Marcial	.75	
	30.	Depot to hotel, Santa Fé, N. Mex	1.00	
		Hotel, Santa Fé, voucher 3	2.75	
		Self and baggage, hotel to depot, Santa Fé, N. Mex	1.00	
		[Transportation order, Santa Fé to Deming, No. 62.]		
	31.	Breakfast at San Marcial	.75	
		Dinner at Rincon	.75	
		Bill of Western Union Telegraph Company for September, 1886, voucher 3½	12.26	
				$422.16
		Frank Strong:		
		For services and expenses as general agent, Department of Justice, from November 1 to November 30, 1886, dates inclusive, as follows:		
Nov.	30.	For thirty days' service, at $10 per day	300.00	
	1.	Hotel, Deming, voucher 1	3.00	
		[Transportation order No. 63, Deming to Tucson.]		
		Sleeper, Deming to Tucson	2.00	
		[Transportation order No. 64, Tucson to San Francisco.]		
		Dinner at Tucson	.75	
		Sleeper, Tucson to Los Angeles	3.50	
	2.	Breakfast at Indio	1.00	
		Self and baggage, depot to hotel, Los Angeles	1.00	
	4.	Hotel, Los Angeles, voucher 2	7.00	
		Hotel to depot, Los Angeles	1.00	
		Supper at Mojave	.75	
	5.	Breakfast at Lathrop	.75	
		Depot to hotel, San Francisco	1.00	
		Dinner, San Francisco	1.00	
		Supper, San Francisco	1.00	
	6.	Breakfast, San Francisco	1.00	
		Dinner, San Francisco	1.05	
		Supper, San Francisco	.90	
	7.	Breakfast, San Francisco	.80	
		Fare, San Francisco to San Quentin and return	.50	
		Dinner, $1; supper, 90 cents	1.90	
	8.	Breakfast, 95 cents; dinner, $1; supper, $1	2.95	
		Street-car fare, San Francisco	.30	
	9.	Hotel, San Francisco (room), voucher 3	7.00	
		Self and baggage, hotel to depot, San Francisco	1.00	
		[Transportation order No. 66, San Francisco to Ogden, Utah.]		

1886.		Frank Strong—Continued.		
Nov.	9.	Sleeper, San Francisco to Reno	$1.50	
		Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50	
	10.	Railroad fare, Reno toCarson City, Nev	2.00	
		Breakfast at Reno	.75	
		Hotel, Carson City, voucher 4	5.50	
		Fare, Carson City to Reno	2.00	
		Lodging at Reno, voucher 5	1.50	
	11.	Breakfast, Reno	.75	
		Sleeper, Reno to Ogden	4.50	
		Dinner at Humboldt	.75	
		Supper at Elko	.75	
	12.	Breakfast at Ogden	.75	
		Railroad fare, Ogden to Salt Lake	2.00	
		Depot to hotel, Salt Lake	.50	
		Telegram, voucher 6	.20	
	13.	Hotel, Salt Lake, voucher 7	4.50	
		Hotel to depot, Salt Lake	.50	
		Railroad fare, Salt Lake to Ogden	2.00	
		[Transportation order No. 67, Ogden to Omaha.]		
		Sleeper, Salt Lake to Laramie	4.00	
		Dinner, Evanston	.75	
		Supper, Green River	.75	
	15.	Hotel, Laramie, voucher 8	4.75	
		Sleeper, Laramie to Omaha	4.50	
		Dinner at Sidney	.75	
		Supper at North Platte	.75	
	16.	Self and baggage, depot to hotel, Omaha	1.00	
		Hotel, Omaha, voucher 9	2.75	
		Hack hire to jail, etc	2.00	
		Hotel to Depot, Omaha	1.00	
		Railroad fare, Omaha to Chicago	12.75	
		Sleeper, Omaha to Chicago	3.00	
		Supper on cars	.75	
	17.	Breakfast and dinner on cars, 75 cents each	1.50	
		Depot to hotel, Chicago	1.00	
	18.	Hotel, Chicago, voucher 10	3.50	
		Street-car fare, Chicago	.25	
	19.	Hack hire, Chicago	1.00	
		Dinner, Chicago	1.00	
	20.	Railroad fare, Chicago to Washington	17.50	
		Sleeper, Chicago to Pittsburgh	2.50	
		Self and baggage to depot, Chicago	1.00	
		Supper on cars	.85	
	21.	Parlor car, Pittsburgh to Harrisburg	1.00	
		Breakfast on cars	.75	
		Dinner at Harrisburg	.75	
		Depot to house, Washington, D. C	1.00	
	30.	Jurat	.25	
		Bill of Western Union Telegraph Company for October, 1886, voucher 11	11.48	
				$458.93
		Leigh Chalmers:		
		For services and expenses as Examiner, Department of Justice, from November 1 to November 30, 1886, dates inclusive, as follows:		
Nov.	30.	For thirty days' service, at $8 per day	240.00	
	1.	Breakfast, 60 cents; dinner, 80 cents; supper, 60 cents, at Austin, Tex	2.00	
	2.	Breakfast, 75 cents; dinner 75 cents; supper, 60 cents, Austin	2.00	
	3.	Breakfast, 75 cents; dinner, 80 cents; supper, 50 cents, Austin	2.05	
	4.	Breakfast, 80 cents; dinner, 80 cents; supper, 50 cents, Austin	2.10	
	5.	Breakfast, 75 cents; dinner, 75 cents; supper, 50 cents, Austin	2.00	
	6.	Breakfast, 80 cents; dinner, 75 cents; supper, 60 cents, Austin	2.15	

1886.		Leigh Chalmers—Continued.		
Nov.	7.	Breakfast, 60 cents; dinner, 80 cents; supper, 60 cents, Austin	$2.00	
	8.	Breakfast, 50 cents; dinner, 80 cents; supper, 30 cents, Austin	1.60	
		Room rent, at Austin, Tex., eight days, voucher 1	4.00	
		Railroad fare from Austin to Dallas, Tex	6.40	
		Sleeper to Fort Worth from Austin	2.00	
		Self and baggage from room to depot	.75	
	9.	Breakfast at Fort Worth, 75 cents; dinner and supper at Dallas, $1.50	2.25	
		Railroad fare from Dallas, Tex., to Huntsville, Ala	23.75	
		Sleeper from Dallas to Malvern, Ark	2.50	
	10.	Breakfast at Texarkana, Tex	.75	
		Dinner at Malvern, Ark	.75	
	13.	Dinner at Little Rock, Ark	.75	
		Sleeper from Little Rock to Memphis, Tenn	.75	
		Supper at Forrest	.75	
		Sleeper from Memphis to Huntsville, Ala	2.00	
	14.	Self and baggage from depot to hotel, Huntsville	.75	
	17.	Hotel bill at Huntsville, voucher 2	7.50	
		Hack for self and baggage from hotel to depot	.75	
		Railroad fare from Huntsville to Decatur, Ala	.75	
		Railroad fare from Decatur to Birmingham, Ala	2.55	
	18.	Depot to hotel	.50	
		Breakfast at Birmingham	.75	
		Dinner at Birmingham	1.00	
		Railroad fare from Birmingham to Montgomery, Ala	2.95	
		Supper at restaurant, Montgomery	.75	
		Sleeper from Birmingham to Montgomery	1.00	
		Self and baggage from depot to hotel, Montgomery	.75	
	22.	Hotel bill at Montgomery, voucher 3	15.00	
		Railroad fare from Montgomery to Mobile	5.40	
		Self and baggage to depot from hotel	.75	
		Sleeper from Montgomery to Mobile	1.00	
		Self and baggage from depot to hotel, Mobile	.75	
	24.	Railroad fare, from Mobile, Ala., to Washington, D. C.	25.65	
		Hotel bill at Mobile, voucher 4	4.00	
		Dinner at depot restaurant	.75	
		Sleeper from Mobile to Washington, D. C	7.00	
		Supper on the train	.80	
	25.	Breakfast at Atlanta, Ga	.75	
		Dinner on train	.85	
		Supper at Charlotte, N. C	.75	
	26.	Breakfast on train	.80	
		Self and baggage from depot to residence	.75	
	30.	Jurat	.25	
				$388.55
		Thomas B. Hardin, jr.: For services and expenses as examiner, Department of Justice, from November 1 to November 30, 1886, dates inclusive, as follows:		
Nov.	30.	For 30 days' services, at $6 per day	180.00	
	5.	4½ days' board and lodging, Mitchell House, Muscogee, Ind. T., 1 voucher	6.75	
	6.	Railroad fare, Muscogee to Vinita, Ind. T	3.25	
	8.	3¼ days' board and lodging, San Francisco House, Vinita, Ind. T., voucher 2	6.50	
		Railroad fare, Vinita to Muscogee, Ind. T	3.25	
	10.	1¾ days' board and lodging, Mitchell House, Muscogee, Ind. T., voucher 3	3.50	
		Railroad fare, Vinita from Muscogee, Ind. T. (en route to Fort Smith)	3.25	
		Dinner at Vinita, Ind. T	.50	
		Railroad fare, Vinita, Ind. T. to Pierce City, Mo.	2.90	
	11.	¾ day's board and lodging, New Windsor Hotel, Pierce City, Mo., voucher 4	2.00	
		Railroad fare Pierce City to Fort Smith, Ark	6.75	
		Dinner at Rodgers, Ark	.50	

1886.	Thomas B. Hardin, jr.—Continued.		
Nov. 11.	Transportation, self and baggage, depot to hotel, Fort Smith, Ark	$0.50	
12.	1 quire legal cap paper, purchased for official use, voucher 5	.25	
22.	11 days' board and lodging, Hotel Main, Fort Smith, Ark., voucher 6	24.50	
	Transportation, self and baggage, hotel to depot, Fort Smith, Ark	.25	
	Railroad fare, Fort Smith, Ark., to Fayetteville, Ark	3.40	
23.	1 day's board and lodging, Fayetteville, Ark., voucher 7	2.00	
22.	Transportation, self and baggage, depot to hotel, Fayetteville, Ark	.25	
23.	Transportation, self and luggage, depot to hotel, Fayetteville, Ark.	.25	
	Railroad fare, Fayetteville, Ark., to Saint Louis, Mo	11.70	
	Supper at Pierce City, Mo	.50	
	Sleeper fare, Pierce City to Saint Louis, Mo	2.00	
24.	Transportation, self and luggage, depot to hotel, Saint Louis, Mo	.35	
	Railroad fare, Saint Louis, Mo., to Washington, D. C	20.25	
	Sleeper, Saint Louis, Mo., to Washington, D. C	5.00	
	½ day's board, Saint Louis, Mo., voucher 8	1.50	
	Street-car fare, hotel to depot, Saint Louis, Mo	.05	
25.	Breakfast, Richmond, Ind	.75	
	Dinner, Columbus, Ohio	.75	
	Supper, Pittsburgh, Pa	.75	
26.	Breakfast, Harrisburg, Pa	.75	
	Lunch, Baltimore, Md	.10	
26.	Transfer self and baggage, depot to house, Washington, D. C	.75	
30.	Jurat to account	.25	
			$296.00
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from November 1, 1886, to November 30, 1886, dates inclusive, as follows:		
Nov. 30.	For 30 days' services, at $8 per day	240.00	
5.	Board and lodging, Mitchell House, Muscogee, Ind. T., voucher 1	6.75	
	Railroad fare, Muscogee to Vinita, Ind. T	3.25	
8.	Board and lodging, San Francisco Hotel, Vinita, Ind. T., voucher 2	6.50	
	Railroad fare, Vinita to Muscogee, Ind. T	3.25	
10.	Board and lodging, Mitchell House, Muscogee, Ind. T., voucher 3	3.50	
	Railroad fare, Muscogee to Vinita, Ind. T	3.25	
	Dinner at Vinita, Ind. T.	.50	
	Railroad fare, Vinita to Pierce City, Mo	2.90	
11.	Board and lodging, New Windsor Hotel, Pierce City, Mo., voucher 4	1.50	
	Railroad fare, Pierce City, Mo., to Fort Smith, Ark	6.75	
	Bus fare, depot to hotel, Fort Smith	.25	
	Transferring trunk from Marshall Carroll's room to hotel, Fort Smith (I left my trunk in his care while away)	.25	
23.	Board and lodging, Hotel Main, Fort Smith, Ark., voucher 5	22.50	
	Bus fare, hotel to depot, Fort Smith, Ark	.25	
	Transferring baggage hotel to depot, Fort Smith, Ark	.25	
	Railroad fare, Fort Smith, Ark., to Washington, D. C	35.30	
	Supper at Pierce City, Mo	.50	
	Sleeping-car fare, Seligman, Mo., to Saint Louis, Mo	2.00	
24.	Breakfast at Laclede Hotel, Saint Louis, Mo	.75	
	Sleeping-car fare, Saint Louis to Washington, D. C	5.00	
25.	Breakfast at Richmond, Ind	.75	
	Supper at Pittsburgh, Pa	.75	
27.	Cab fare, depot to hotel, Washington, D. C	.25	
	Transferring baggage depot to hotel, Washington, D. C.	.25	

1886.	David A. Fisher—Continued.		
Nov. 30.	Board and lodging, Willard's Hotel, Washington, D. C., voucher 6	$17.00	
	Jurat	.25	
			$364.45
	J. Monroe Heiskell:		
	For services and expenses as examiner, Department of Justice, from November 1 to November 30, 1886, dates inclusive, as follows:		
Nov. 30.	For 30 days' services, at $8 per day	240.00	
1.	Baggage and self to depot Baltimore	.75	
	Railroad fare, Baltimore to Richmond	5.05	
	Breakfast, Metropolitan Hotel, Washington	1.00	
	Dinner en route	.75	
	Supper at Richmond, Va	.95	
2.	Hack, Richmond, to go to penitentiary to take affidavit in discharge of duty	1.00	
	Breakfast, 95 cents; dinner, $1.25; supper, 85 cents, Richmond	3.05	
3.	Breakfast, Richmond (returning to home)	1.10	
	Room at Davis House, Richmond, voucher 1	3.00	
	Railroad fare, Richmond to Baltimore	5.05	
	Dinner en route, returning	1.00	
	Supper at Harvey's, Washington, D. C	1.15	
	Baggage and self to residence, Baltimore	.75	
	Trip to Philadelphia and Trenton.		
9.	Herdic to train, Washington, D. C	.25	
	Railroad fare, Washington to Philadelphia, per limited express (ordered to proceed immediately)	5.35	
	Baggage and self to hotel upon arrival	.50	
	Dinner en route on train	1.05	
	Supper upon arrival, Hotel Lafayette	.90	
10.	Breakfast, 85 cents; dinner, $1.25; supper $1, Philadelphia	3.10	
11.	Breakfast, 90 cents; dinner, $1.10; supper, 75 cents, Philadelphia	2.75	
12.	Breakfast Hotel Lafayette, starting for Trenton	1.00	
	Room Hotel Lafayette, voucher 2	5.00	
	Baggage and self to depot, en route to Trenton	.50	
	Railroad fare, Philadelphia to Trenton	.80	
	Parlor car, Philadelphia to Trenton	.50	
	Dinner at Trenton	1.00	
	Supper at Trenton	.75	
13.	Breakfast, 90 cents; dinner, $1.25; supper, 75 cents, Trenton	2.90	
	No charge for lodging, Trenton.		
	Baggage and self to depot, Trenton, returning to Philadelphia, further business there	.50	
	Railfoad fare, Trenton to Philadelphia	.80	
	Parlor car, Trenton to Philadelphia	.50	
	Baggage and self to Domer's Hotel, Philadelphia	.50	
14.	Breakfast, $1; dinner, $1.20; supper 85 cents	3.05	
15.	Breakfast, 75 cents; dinner, $1.30; supper, 75 cents	2.80	
	Room, Domer's Hotel, voucher 3	2.00	
	Baggage and self to depot, returning to Washington	.50	
	Railroad fare, Philadelphia to Baltimore (my residence)	2.80	
	Parlor car, Philadelphia to Baltimore	.50	
	Baggage and self to residence	.75	
	Street-car fare, Richmond, Va	.30	
	Street-car fare, Trenton	.20	
	Street-car fare, Philadelphia	.72	
7.	Room at Solari's, Washington, D. C., remained in city engaged on report (omitted through mistake), voucher 1½	1.00	
	Meals in Baltimore while on duty there relative to deputy marshals and supervisors of elections—		
19.	Dinner	*1.35	
20.	Dinner	*1.25	

*Disallowed; home of examiner; $4.80.

1886.		J. Monroe Heiskell—Continued.		
Nov.	22.	Dinner	*$1.05	
	23.	Dinner	*1.15	
		[Baltimore being my residence, my other meals were taken at home, at no expense to the Department.]		
	23.	Street-car fare, Baltimore city	.55	
		Meals at the Losekam, Washington, D. C., from November 1 to 30, inclusive, excluding the following dates, November 1, 2, 3, 9, 10, 11, 12, 13, 14, 15, 19, 20, 21, 22, and 23, absent on business, voucher 4	18.70	
			331.92	
		Cr. By disallowance as above	4.80	
				$327.12
		D. Ira Baker:		
		For services and expenses as examiner, Department of Justice, from November 1 to November 30, 1886, dates inclusive, as follows:		
Nov.	30.	For 30 days' services, at $8 per day	240.00	
	1.	Bill at Powers' Hotel, Rochester, voucher 1	3.75	
	2.	To railroad depot, self and baggage, Elmira	.60	
		Railroad fare to Elmira	1.95	
		Self and luggage to hotel, Elmira	.50	
		Street-car fare, Elmira	.20	
	3.	Bill at Rathbun House, Elmira, voucher 2	3.20	
		Self and luggage to railroad depot	.50	
		Railroad fare to Rochester	1.95	
		Dinner en route, Canandaigua	.75	
		Self and luggage to hotel, Rochester	.50	
	4.	Bill at Powers' Hotel, Rochester, voucher 3	3.50	
		Self and luggage to railroad depot	.50	
		Railroad fare to Ogdensburgh (stopped at Watertown)	5.82	
	5.	Bill at Woodruff House, Watertown, voucher 4	2.25	
		Luggage to depot for Malone	.50	
		To hotel, Ogdensburgh	.50	
	8.	Bill at Seymour House, Ogdensburgh	6.50	
		Self and luggage to depot for Malone	.50	
		Railroad fare to Malone	2.20	
		Bill at Howard House, Malone, voucher 6	2.25	
	10.	Bill at Foquet House, Plattsburgh, voucher 7	2.00	
	9.	Luggage to hotel, Foquet House, Plattsburgh	.50	
	10.	To railroad depot for Saratoga	.50	
		Telegram to United States Deputy Marshal King, voucher 8	.25	
		Dinner en route to Saratoga	.75	
		To hotel, Saratoga Spa	.25	
	11.	Hotel bill, Saratoga, Worden House, voucher 9	2.25	
		Railroad depot for Albany	.25	
	11.	Self and luggage to hotel, Albany	.50	
	13.	To railroad depot for Hoosic Falls	.25	
		Railroad fare, Hoosic Falls	.99	
		Dinner, 50 cents; supper, 50 cents	1.00	
		To and from the depot, 25 cents and 25 cents	.50	
		Railroad fare to Albany	.99	
	15.	Bill at Kenmore, Albany, vou. 10	9.30	
	19.	Railroad fare to Buffalo, en route to Jamestown, from Auburn, N. Y	2.90	
		Dinner en route, Canandaigua	.75	
		Transfer luggage to Erie depot (night)	.50	
		Supper, Buffalo, en route to Jamestown	.75	
		Railroad fare to Jamestown	2.90	
		To hotel, Jamestown (1 a. m., night)	.25	
	20.	Bill at Sherman House, Jamestown, vou. 11	2.00	
		To depot en route to Lockport	.25	
		Railroad fare to Buffalo (at Buffalo, midnight)	2.90	
		Supper en route, Dayton	.50	
		Self and luggage to hotel, Buffalo	.75	
	22.	Bill at Genesee, Buffalo, vou. 12	5.25	
		Self and luggage to depot, Lockport	.75	

*Disallowed; home of examiner; $4.80.

1886.		D. Ira Baker—Continued.		
Nov.	22.	Fare to Lockport, and extra luggage, 25 cents, vou. 13..	$1.02	
		To hotel, Lockport, 25 cents, supper and dinner, 50 cents each	1.25	
		To railroad depot for Albany	.25	
		Railroad fare to Albany, 8 p. m	7.20	
	23.	Self and luggage to Kenmore, Albany	.75	
	27.	Railroad fare to Hoosic Falls	.99	
		Dinner, 50 cents; supper, 50 cents, at Hoosic Falls	1.00	
		To Clay Hill Suburb, Hoosic Falls and return	.50	
		Railroad fare tc Albany (night)	.99	
	28.	Bill at Kenmore, Albany, vou. 14	16.75	
		Railroad fare to New York City	4.10	
		Self and luggage to hotel, New York City	1.05	
	29.	Bill at Westminster, New York City, vou. 15	3.50	
		Dinner en route, ..Keystone House	1.00	
		Self and luggage to railroad depot, for Washington	1.25	
		Railroad fare to Washington, D. C	7.75	
		Supper on train	.80	
		Self and luggage to hotel, Washington	.75	
		Affidavit to account	.25	
				$370.30
		James W. Nightingale: For services and expenses as examiner, Department of Justice, from November 1, to November 30, 1886, dates inclusive, as follows:		
	30.	For 30 days' services, at $8 per day	240.00	
	18.	Conveyance to depot, Washington, D. C	.75	
		Railroad fare, Washington, D. C., to Philadelphia, Pa..	4.00	
		Seat in Pullman car	.75	
		Dinner, dining-car, Pennsylvania Railroad	.80	
		Supper, Philadelphia	.90	
	19.	Breakfast, $1; dinner, 90 cents; supper, 85 cents	2.75	
	20.	Breakfast, $1.05; dinner, 95 cents; supper, 80 cents	2.80	
	21.	Breakfast, $1.05; supper, 95 cents	2.00	
	22.	Breakfast, 85 cents; dinner, 80 cents; supper, 90 cents	2.55	
	23.	Breakfast, $1; dinner, $1; supper, 85 cents	2.85	
	24.	Breakfast, 90 cents; dinner, 80 cents; supper, 70 cents.	2.40	
		Room, Dooner's Hotel, Philadelphia, Pa., November 18 to 24, voucher 1	6.00	
	26.	Dinner, 95 cents; supper, $1.10	2.05	
	27.	Breakfast, 80 cents; dinner, $1; supper, 85 cents	2.65	
	28.	Breakfast, 85 cents; dinner, 95 cents; supper, 75 cents.	2.55	
	29.	Breakfast, 95 cents; dinner, 80 cents; supper, 85 cents	2.60	
	30.	Breakfast, $1; dinner, 90 cents; supper, 80 cents	2.70	
		Room, Hotel Lafayette, Philadelphia, Pa., November 26 to 30, voucher 2	6.00	
		Jurat to this account	.25	
				287.35
		William N. McKenney: For services and expenses as examiner, Department of Justice, from October 1, 1886, to October 30, 1886, dates inclusive, as follows:		
Oct.	31.	For 31 days' services, at $7 per day	217.00	
	1.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	2.50	
	2.	Breakfast, $1; dinner, $1; supper, 60 cents, in Washington	2.60	
	3.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	2.50	
	4.	Breakfast, $1; dinner, $1; supper, 65 cents, in Washington	2.65	
	5.	Breakfast, $1; dinner, $1; supper, 40 cents, in Washington	2.40	
	6.	Breakfast, $1; dinner, $1; supper, 75 cents, in Washington	2.75	
	7.	Breakfast, $1; dinner, $1; supper, 60 cents, in Washington	2.60	
	8.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	2.50	

1886.		William N. McKenney—Continued.		
Oct.	9.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	$2.50	
	10.	Breakfast, $1; dinner, $1; supper, 60 cents, in Washington	2.60	
	11.	Breakfast, $1; dinner, $1; supper, 65 cents, in Washington	2.65	
	12.	Breakfast, $1; dinner, $1; supper, 60 cents, in Washington	2.60	
	13.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	2.50	
	14.	Breakfast, $1; dinner, $1; supper, 60 cents, in Washington	2.60	
	15.	Breakfast, $1; dinner, $1; supper, 60 cents, in Washington	2.60	
	16.	Breakfast, $1; dinner, $1; supper, 65 cents, in Washington	2.65	
	17.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	2.50	
	18.	Breakfast, $1; dinner, $1; supper, 50 cents, in Washington	2.50	
		Room rent in Washington, voucher 1	17.00	
		Railroad ticket, Washington to Asheville, N. C	17.05	
		Sleeper, Washington to Salisbury, N. C	2.50	
		Hack, self and trunk to depot, Washington	1.00	
	19.	Breakfast at Danville, Va	.75	
		Dinner at Icard Station, N. C	.75	
		Transfer, self and trunk, from depot, Asheville	.50	
	20.	Telegram to general agent, voucher 2	.25	
	31.	Hotel bill, Asheville, voucher 3	37.50	
				$340.50
		William N. McKenney: For services and expenses as examiner, Department of Justice, from November 1, 1886, to November 30, 1886, dates inclusive, as follows:		
Nov.	30.	For 30 days' service, at $7 per day	210.00	
	10.	Telegram to clerk United States courts, Statesville, N. C., voucher. 1	.25	
	17.	Hotel bill, Asheville, N. C., voucher 2	48.75	
		Transfer self and trunks to depot, Asheville	.50	
		Railroad ticket, Asheville to Statesville, N. C	4.80	
		Dinner at Icard Station	.75	
		Transfer of self and trunk from depot, Statesville	.50	
	18.	Telegram to general agent, voucher 3	.30	
	20.	Hotel bill, Statesville, voucher 4	6.75	
		Transfer self and trunk to depot, Statesville	.50	
		Railroad fare, Statesville to Greensboro	3.10	
		Supper on railroad car	.75	
		Parlor car, Salisbury to Greensboro	.25	
		Transfer self and trunk from depot, Greensboro	.50	
	30.	Hotel bill, Greensboro, voucher 5	25.62	
				303.32
		Theodore C. Metzler: For services and expenses as special examiner, from November 1, 1886, to November 30, 1886, dates inclusive, as follows:		
		For 30 days' services, at $8 per day	240.00	
	6.	To Alameda and return	.30	
		Expenses for meals	1.00	
	26.	To Santa Rosa	1.75	
	27.	Santa Rosa to San Francisco	1.75	
		Hotel bill for board, voucher 1	2.50	
				247.30
		Howard Perry: For services actually and necessarily incurred under direction of Attorney-General's letter dated October 15, 1886, as per following statement:		
Oct.	18.	Hack to depot, Washington, D. C	.50	
		Railroad fare, Washington, D. C., to Philadelphia, Pa	4.00	
		Parlor car, Washington, D. C., to Philadelphia, Pa	.75	

1886.		Howard Perry—Continued.		
Oct.	20.	Horse-car fare, Philadelphia, Pa	$0.12	
		Lunch, Philadelphia, Pa	.50	
		Railroad fare Philadelphia, Pa., to New York City	2.50	
		Parlor car, Philadelphia, Pa., to Trenton, N. J	.50	
		Hack to prison and return to depot, Trenton, N. J	1.00	
		Hack to hotel, New York City	1.50	
	21.	Car fare, New York	.05	
		Hack to prison and return, Brooklyn, N. Y	4.00	
		Lunch, Brooklyn	.45	
	22.	Hotel bill, New York, voucher 1	8.85	
		Hack to depot, New York	1.00	
		Railroad fare, New York to Hartford	2.65	
		Parlor car, New York to New Haven	.50	
		Hack to hotel, Hartford	.25	
		Hack to Wethersfield and return	3.00	
		Hotel bill, Hartford, Conn., voucher 2	2.25	
		Hack to depot, Hartford, Conn	.25	
	23.	Lodging and breakfast, Middletown, Conn., voucher 3	1.50	
		Railroad fare, Hartford to Providence, R. I	2.25	
		Parlor car, Hartford to Providence, R. I	.75	
		Lunch on train	.50	
		Railroad fare, Providence to Howard and return	.40	
		Baggage, Providence, R. I	.10	
		Supper, Providence, R. I	1.00	
		Railroad fare to Boston, Mass	1.00	
		Parlor car to Boston, Mass	.50	
		Hack to hotel, Boston, Mass	.50	
	24.	Hack to prison, Charlestown	.50	
		Railroad fare, Boston to Concord, Mass., and return	1.10	
		Herdic to hotel, Boston	.25	
	25.	Hotel bill, Boston, Mass., voucher 4	5.65	
		Hack to depot, Boston	.50	
		Railroad fare, Boston to Concord, N. H	2.00	
		Parlor car, Boston to Concord, N. H	.40	
		Hack to prison, Concord, N. H	1.00	
		Railroad fare, Concord to White River Junction, Vt	2.25	
	26.	Hotel bill, White River Junction, voucher 5	1.00	
		Baggage to depot, White River Junction	.25	
		Railroad fare, White River Junction to Windsor, Vt	.50	
		Hack to prison, Windsor, Vt	.50	
		Team and driver from Windsor to Proctorville, Vt	4.00	
		Dinner, Proctorville	.50	
		Railroad fare, Proctorville to Rutland, Vt	1.15	
		Parlor car, Proctorville to Rutland, Vt	.25	
		Baggage to depot, Proctorville	.10	
		Baggage to Rutland	.10	
		Hack to prison and return, Rutland	.50	
		Railroad fare, Rutland to Albany, N. Y	3.20	
		Baggage to hotel, Albany, N. Y	.25	
	27.	Carriage to prison Albany, N. Y	1.50	
	28.	Hotel bill, Auburn, N. Y., voucher 6	12.25	
		Railroad fare, Albany to Auburn, N. Y	3.48	
		Baggage to depot, Albany, N. Y	.25	
		Sleeper, Albany to Auburn, N. Y	1.50	
	29.	Breakfast and dinner, Auburn, N. Y., voucher 7	1.25	
		Railroad fare, Auburn to Rochester, N. Y	1.54	
		Supper, Rochester, N. Y	1.00	
		Railroad fare, Rochester to Detroit, Mich	8.40	
		Sleeper, Rochester to Detroit, Mich	2.00	
	30.	Hack to hotel, Detroit, Mich	.50	
	31.	Car fare, Detroit, Mich	.10	
		Jurat	.25	
				$103.09

Howard Perry:
For expenses actually and necessarily incurred under direction of Attorney-General's letter, dated October 15, 1886:

Nov.	1.	Car fare, Detroit	.05	
		Hotel bill, Detroit (October 30, November 1, voucher 1)	11.75	

1886.		Howard Perry—Continued.	
Nov.	1.	Bus to depot, Detroit	$0.25
		Railroad fare, Detroit to Michigan City, Ind	6.85
		Sleeper, Detroit to Michigan City, Ind	2.00
	2.	Breakfast on train	1.00
		Baggage, Michigan City	.10
		Railroad fare, Michigan City to Chicago, Ill	1.70
		Bus to hotel, Chicago	.50
	3.	Hotel bill, Chicago, voucher 2	3.50
		Baggage to depot, Chicago	.25
		Railroad fare, Chicago to Joliet, Ill	1.12
		Hack to prison, Joliet, Ill	.50
		Railroad fare, Joliet to Leavenworth, Kans	12.10
		Sleeper to Cameron, Mo	2.00
		Supper on train	.75
	4.	Breakfast, Cameron, Mo	.30
		Bus to hotel, Leavenworth, Kans	.25
		Carriage to Penitentiary, Lansing, and to United States penitentiary, Fort Leavenworth, voucher 3	4.00
		Supper, Fort Leavenworth	.50
		Railroad fare, Fort Leavenworth to Jefferson City, Mo	5.65
		Sleeper, Leavenworth to Jefferson City, Mo	2.00
		Hack to depot, Leavenworth	.25
	5.	Hotel bill, Jefferson City, Mo., voucher 4	2.00
		Baggage to depot, Jefferson City, Mo	.25
		Railroad fare, Jefferson City to Saint Louis, Mo	3.75
		Parlor car, Jefferson City to Saint Louis, Mo	.75
		Bus to hotel, Saint Louis, Mo	.50
	6.	Hotel bill, Saint Louis, Mo., voucher 5	3.00
		Hack to depot, Saint Louis, Mo	.50
		Railroad fare, Saint Louis to Chester, Ill	2.75
		Lunch, Pinckneyville, Ill	.30
		Hack to prison, Chester	.25
	7.	Steamboat fare to Wittenberg, Mo	2.50
		Transfer baggage to boat, Chester	.25
	8.	Lunch, Wittenberg, Mo	.15
		Ferriage to Grand Tower, Ill	.25
		Railroad fare, Grand Tower to Carbondale, Ill	.75
		Supper, Carbondale	.50
		Transfer of baggage, Carbondale, hotel to depot	.25
		Railroad fare, Carbondale to Chattanooga, Tenn	12.45
		Sleeper, Carbondale to Grand Junction, Tenn	2.00
	9.	Breakfast and dinner, Grand Junction	1.00
		Supper, Stevenson, Tenn	.50
		Railroad fare, Chattanooga to Atlanta, Ga	4.20
		Sleeper, Chattanooga to Atlanta, Ga	2.00
	13.	Hotel bill, Atlanta, Ga., voucher 6	9.60
		Breakfast, Atlanta (3.30 a. m.)	.55
		Railroad fare, Atlanta to Cincinnati, Ohio	12.50
		Sleeper, Atlanta to Cincinnati, Ohio	2.50
		Dinner and supper, Chattanooga (train delayed), voucher 7	1.50
	14.	Breakfast, Somerset, Ky	.50
		Lunch, Lexington, Ky	.25
		Baggage to hotel, Cincinnati	.25
	15.	Baggage from hotel, Cincinnati	.25
		Hotel bill, Cincinnati, voucher 8	6.00
		Railroad fare, Cincinnati to Louisville, Ky	3.50
		Baggage to hotel, Louisville	.25
	16.	Hotel bill, Louisville, voucher 9	4.00
		Car fare, Louisville	.10
		Hack to depot	.50
		Railroad fare, Louisville to Washington, D. C	17.50
		Sleeper, Cincinnati to Washington, D. C	3.00
		Supper at Cincinnati, Ohio	.85
		Transfer of baggage, Cincinnati	.25
	17.	Breakfast, Cumberland, Md	.75
		Herdic, Washington, D. C	.50
	2.	Telegram, Chicago, to Frank Strong, general agent, at Tucson, Ariz., voucher 10	.74
		Jurat	.25
			$164.31

1886. David A. Fisher:
For services and expenses as examiner, Department of Justice, from December 1 to December 31, 1886, dates inclusive, as follows:

Dec. 31.	For 31 days' services, at $8 per day	$248.00	
	Board, lodging, and fires, Willard's Hotel, Washington, D. C., voucher 1	82.00	
	Railroad fare, Washington, D. C., to Jacksonville, Fla.	24.50	
	Sleeping-car fare, Washington, D. C., to Jacksonville, Fla	5.50	
	Transferring baggage, hotel to depot, Washington, D. C.	.25	
	Jurat to account	.25	
			$360.50

Frank Strong:
For services and expenses as general agent, Department of Justice from the 1st day of December, 1886, to the 31st day of December, 1886, dates inclusive, as follows:

	31 days' services, at $10 per day	310.00	
	Bill of Western Union Telegraph Company (November, 1886, voucher	17.44	
	Jurat	.25	
			327.69

D. Ira Baker:
For services and expenses as examiner, Department of Justice, from the 1st day of December, 1886, to the 31st day of December, 1886, dates inclusive, as follows:

	For 31 days' services, at $8 per day	248.00	
6.	Board bill, Ebbitt, December 1 to 6, voucher 1	20.50	
	Transportation self and luggage to No. 1510 H street, Washington, D. C	1.25	
31	Board and lodging bill at H street, voucher 2	72.50	
	Affidavit to account	.25	
			342.50

Leigh Chalmers:
For services and expenses as examiner, Department of Justice, from the 1st day of December, 1886, to the 31st day of December, 1886, dates inclusive, as follows:

	For 31 days' services, at $8 per day	248.00	
29.	Railroad fare, Washington, D. C., to Huntsville, Ala	17.50	
	Self and baggage from residence to depot	.50	
	Sleeper from Washington to Lynchburgh, Va	2.00	
30.	Hotel bill at Lynchburgh, voucher 1	2.75	
	Supper at Roanoke, Va	.50	
	Sleeper from Roanoke, Va., to Cleveland, Tenn	2.50	
31.	Breakfast at Cleveland, Tenn	.50	
	Sleeper from Cleveland, Tenn., to Huntsville, Ala	.75	
	Dinner on train	1.20	
	Hotel bill at Huntsville, voucher 2	1.00	
	Jurat	.25	
			277.45

J. Monroe Heiskell:
For services and expenses as examiner, Department of Justice, from December 1, 1886, to December 31, 1886, dates inclusive, as follows:

	For thirty-one days' services, at $8 per day	248.00
7.	Baggage and self to train, Baltimore	1.00
	Railroad fare to Hartford, Conn	7.95
	Parlor car, Baltimore to New York	1.00
	Dinner en route, on train	1.15
	Baggage and self to hotel, New York	1.00
	Supper, New York	.85
8.	Breakfast, New York	.80
	Lodging, voucher 1	1.00
	Baggage and self to depot	.75
	Parlor car to Hartford	.75
	Baggage and self to hotel, Hartford	.50

1886.		J. Monroe Heiskell—Continued.		
Dec.	8.	Dinner; Hartford	$1.10	
		Supper, Hartford	.85	
	9.	Breakfast, 80 cents; dinner, $1; supper 70 cents; Hartford	2.50	
	10.	Breakfast, 95 cents; dinner, $1; supper, 80 cents; Hartford	2.75	
	11.	Breakfast, $1; dinner, 95 cents; supper, 75 cents; Hartford	2.70	
	12.	Breakfast, 85 cents; dinner, $1.25; supper, 80 cents; Hartford	2.90	
	13.	Breakfast, 90 cents; dinner, $1; supper, 75 cents; Hartford	2.65	
	14.	Breakfast, 80 cents; dinner, $1.20; supper, 80 cents; Hartford	2.80	
	15.	Breakfast, 90 cents; dinner, $1; supper, 75 cents; Hartford	2.85	
	16	Breakfast, 85 cents; dinner $1; Hartford	1.85	
		Room, Hartford, voucher 1½	5.00	
		Baggage and self to depot, Hartford	.50	
		Railroad fare, Hartford to Washington	9.15	
		Parlor car, Hartford to New York	.75	
		Supper, New York	.95	
	17.	Breakfast, New York	1.00	
		Lodging, New York, voucher 2	1.00	
		Baggage and self to train	.75	
		Parlor car to Baltimore	1.00	
		Dinner en route on train	1.05	
		Baggage and self to residence, Baltimore	1.00	
		Meals at Losekam, Washington, D. C., voucher 3	19.80	
	29.	Memorandum book, voucher 4	.90	
		Baggage and self to train, Baltimore	1.00	
		Ticket to Washington from Baltimore	1.20	
		Parlor car to Washington from Baltimore	.25	
		Herdic to depot, Washington	.25	
		Railroad fare, Washington to Huntsville, Ala	17.50	
		Sleeper to Lynchburgh, Va	2.00	
	30.	Handling baggage, Lynchburgh	.75	
		Bill, Arlington Hotel, Lynchburgh, voucher 5	2.75	
		Supper, Roanoke City, en route to Huntsville	.50	
		Sleeper, Roanoke City to Cleveland, Tenn	2.50	
	31.	Parlor car, Cleveland to Huntsville	.75	
		Breakfast, Cleveland, Tenn	.50	
		Dinner en route on train	1.20	
		Hotel bill, Huntsville, Ala., voucher 6	1.00	
		Jurat to account	.25	
				$362.95
		Thomas B. Hardin, jr.:		
		For services and expenses as examiner, Department of Justice, from December 1, 1886, to December 31, 1886, dates inclusive, as follows:		
		For 31 days' services, at $6 per day	186.00	
	23.	Transportation self and luggage, house to depot, Washington, D. C.	.75	
		Railroad fare, Washington, D. C., to Jacksonville, Fla	24.50	
		Sleeping-car fare, Washington D. C., to Jacksonville, Fla	5.50	
		Dinner on train	.75	
	24.	Breakfast on train	.75	
		Supper on train	.75	
		Jurat to account	.25	
				219.25
		William N. McKenney:		
		For services and expenses as examiner, Department of Justice, from December 1, 1886, to December 31, 1886, dates inclusive, as follows:		
	31.	For 31 days' services, at $7 per day	217.00	
		Hotel bill, Greensborough, N. C., voucher 1	3.12	
		Transfer self and trunk to depot, Greensborough	.50	
		Railroad ticket, Greensborough to Charlotte	3.65	

1886.		William N. McKenney—Continued.		
Dec.	31.	Parlor car, Greensborough to Charlotte	$0.50	
		Transfer from depot at Charlotte	.50	
	7.	Hotel bill, Charlotte, voucher 2	17.00	
		Transfer to depot, Charlotte	.50	
		Railroad ticket to Washington, D. C	12.75	
		Sleeping car, Charlotte to Washington	2.50	
		Supper, buffet car	.75	
	8.	Breakfast, buffet car	.95	
		Transfer trunk to hotel, Washington	.25	
		Hotel bill, Washington, D. C,, voucher 3	70.50	
		Jurat	.25	
				$330.72
		James W. Nightingale: For services and expenses as examiner, Department of Justice, from December 1, 1886, to December 31, 1886, dates inclusive, as follows:		
	31.	For 31 days' services at $8 per day	248.00	
	1.	Breakfast, $1; dinner, 85 cents; supper, 70 cents; Philadelphia, Pa	2.55	
	2.	Breakfast, 90 cents; dinner, 70 cents; supper, $1	2.60	
	3.	Breakfast, 95 cents; dinner, 65 cents; supper, 90 cents	2.50	
	4.	Breakfast, 85 cents; dinner, 75 cents; supper, 95 cents	2.55	
	5.	Breakfast, $1; dinner, 90 cents; supper, 85 cents	2.75	
	6.	Breakfast, 90 cents; dinner, 85 cents; supper, 85 cents	2.60	
	7.	Breakfast, $1; dinner, 95 cents; supper, 85 cents	2.80	
	8.	Breakfast, 90 cents; dinner, 70 cents; supper, 95 cents	2.55	
	9.	Breakfast, $1; dinner, 75 cents; supper, 75 cents	2.50	
	10.	Breakfast, 80 cents; dinner, 95 cents; supper, 90 cents	2.65	
	11.	Breakfast, $1; dinner, 80 cents; supper, $1; Philadelphia, Pa	2.80	
	12.	Breakfast, 85 cents; dinner, 75 cents; supper, 80 cents	2.40	
	13.	Breakfast, 85 cents; dinner, 65 cents; supper, 85 cents	2.35	
	14.	Breakfast, $1; dinner, 60 cents; supper, 90 cents	2.50	
	15.	Breakfast, 90 cents; dinner, 75 cents; supper, 95 cents	2.60	
	16.	Breakfast, 80 cents; dinner, 70 cents; supper, $1	2.50	
	17.	Breakfast, $1; dinner, 70 cents; supper, 95 cents	2.65	
	18.	Breakfast, 90 cents; dinner, 75 cents; supper 75 cents	2.40	
	19.	Breakfast, 90 cents; dinner, 85 cents; supper, 45 cents	2.20	
	20.	Breakfast, 80 cents; dinner, 55 cents; supper, 90 cents	2.25	
	21.	Breakfast, $1; dinner, 65 cents; supper, 85 cents	2.50	
	22.	Breakfast, $1; supper $1.05	2.05	
	23.	Breakfast, $1.10; supper, $1	2.10	
	24.	Breakfast, 95 cents; dinner, $1	1.95	
	25.	Breakfast, $1; supper, $1.10	2.10	
	28.	Breakfast, 90 cents; dinner, 65 cents; supper, 85 cents	2.40	
	29.	Breakfast, $1; dinner, 90 cents; supper, 75 cents	2.65	
	30.	Breakfast, 95 cents; supper, 90 cents	1.85	
	31.	Breakfast, 85 cents; dinner, 75 cents; supper, 90 cents	2.50	
		Room, Hotel Lafayette, Philadelphia, December, 1886, voucher 1	48.75	
		Jurat to account	.25	
				367.80
		Frank Strong: For services and expenses as general agent, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
1887.				
Jan.	31.	For 31 days' services, at $10 per day	310.00	
	12.	Railroad ticket, Washington, D. C., to Philadelphia, Pa., including parlor-car seat	5.35	
		Hack, depot to hotel, Philadelphia	.50	
		Self from home to depot, Washington	.50	
		Dinner, Philadelphia	1.20	
		Hotel to depot, Philadelphia	.50	
		Railroad fare, Philadelphia to Washington, D. C	4.00	
		Sleeper to Washington, D. C	2.00	
	31.	Bill Western Union Telegraph Company for December, 1886, voucher	1.32	
		Jurat	.25	
				325.62

1887.		D. Ira Baker:		
Jan.	31.	For services as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive:		
		For 31 days' services, at $8 per day		$248.00
		David A. Fisher:		
		For services and expenses as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	$248.00	
1886.				
Dec.	31.	Supper on train	.70	
1887.				
Jan.	1.	Breakfast at Wilmington, N. C	.75	
		Dinner at Florence, S. C	.75	
		Supper at Savannah, Ga	.75	
	2.	Bus fare, depot to hotel, Jacksonville, Fla	.25	
		Transferring baggage, depot to hotel	.25	
	31.	Thirty days' board and lodging, Everett House, Jacksonville, Fla., voucher 1	90.00	
			———	$341.45
		Wm. N. McKenney:		
		For services and expenses as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' service, at $7 per day	217.00	
	19.	Breakfast in Washington, D. C	1.00	
		Baggage to depot, Washington, D. C	.25	
		Railroad ticket, Washington to Philadelphia	4.00	
		Parlor car, Washington to Philadelphia	.75	
		Transfer self and trunk from depot at Philadelphia	.55	
		Dinner, $1; supper, 85 cents, at Philadelphia	1.85	
	20.	Breakfast, 95 cents; dinner, $1; supper, 75 cents	2.70	
	21.	Breakfast, 80 cents; dinner, 90 cents; supper, 90 cents	2.60	
	22.	Breakfast, $1; dinner, $1; supper, 70 cents	2.70	
	23.	Breakfast, 90 cents; dinner, $1; supper, 85 cents	2.75	
	24.	Breakfast, 90 cents; dinner, 95 cents; supper, 75 cents	2.60	
	25.	Breakfast, $1; dinner, $1; supper, 90 cents	2.90	
	26.	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.55	
	27.	Breakfast, $1; dinner, $1; supper, 75 cents	2.75	
	28.	Breakfast, 95 cents; dinner, $1; supper, 85 cents	2.80	
	29.	Breakfast, 90 cents; dinner, $1; supper, 80 cents	2.70	
	30.	Breakfast, 90 cents; dinner, $1; supper, 85 cents	2.75	
	31.	Breakfast, 80 cents; dinner, $1; supper, 95 cents	2.75	
		Room at hotel, voucher	26.00	
		Jurat	.25	
			———	284.20
		Thos. B. Hardin, jr.:		
		For services and expenses as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $6 per day	186.00	
		One copy of "Desty's Federal Procedure," for official use	3.00	
	22.	Board and lodging at Everett Hotel, Jacksonville, Fla., voucher 1	54.75	
		Dinner at Jacksonville, Fla. (dinner at hotel not furnished in time for train)	.50	
		Railroad fare, Jacksonville to Saint Augustine, Fla., and return	2.50	
		Parlor-car fare, Jacksonville to Saint Augustine	.25	
		Transportation, self and luggage, depot to hotel, Saint Augustine	.25	
	24.	Two days' board and lodging, San Marco Hotel, Saint Augustine, voucher 2	9.00	
		Transportation, self and luggage, hotel to depot, Saint Augustine, Fla	.25	
		Parlor-car fare, Saint Augustine to Jacksonville, Fla	.25	
		Transportation, self and luggage, depot to hotel, Jackville, Fla	.25	

1887.	Thos. B. Hardin, jr.—Continued.		
Jan. 31.	Seven days' board and lodging at Everett Hotel, Jacksonville, Fla., voucher 3	$21.00	
	Jurat to account	.25	
			$278.25
	James W. Nightingale:		
	For services and expenses as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	$248.00	
3.	Dinner, $1.05; supper, $1.10	2.15	
4.	Breakfast, 90 cents; dinner, 80 cents; supper, 95 cents	2.65	
5.	Breakfast, $1; dinner, 60 cents; supper, 90 cents	2.50	
6.	Breakfast, 75 cents; dinner, 80 cents; supper, $1	2.55	
7.	Breakfast, 60 cents; dinner, $1; supper, 85 cents	2.45	
8.	Breakfast, 85 cents; dinner, 75 cents; supper, 80 cents	2.40	
9.	Breakfast, $1; dinner, 55 cents; supper, 95 cents	2.50	
10.	Breakfast, 95 cents; dinner, 70 cents; supper, $1	2.65	
11.	Breakfast, 80 cents; dinner 65 cents; supper, 90 cents	2.35	
12.	Breakfast, 95 cents; dinner, 75 cents; supper, $1	2.70	
13.	Breakfast, $1; dinner, 55 cents; supper, 90 cents	2.45	
14.	Breakfast, $1; dinner, 85 cents; supper, 90 cents	2.75	
15.	Breakfast, 95 cents; supper, $1	1.95	
16.	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.55	
17.	Breakfast, 50 cents; dinner, 70 cents; supper, 85 cents	2.05	
18.	Breakfast, $1; dinner, 75 cents; supper, 90 cents	2.65	
19.	Breakfast, 95 cents; dinner, 60 cents; supper, 90 cents	2.45	
20.	Breakfast, $1; dinner, 70 cents; supper, 85 cents	2.55	
21.	Breakfast, 85 cents; dinner, 70 cents; supper, 95 cents	2.50	
22.	Breakfast, $1; dinner, 55 cents; supper, 90 cents	2.45	
23.	Breakfast, 95 cents; dinner, 80 cents; supper, 75 cents	2.50	
24.	Breakfast, $1; dinner, 80 cents; supper, 90 cents	2.70	
25.	Breakfast, 95 cents; dinner, 75 cents; supper, 85 cents	2.55	
26.	Breakfast, 70 cents; dinner, 55 cents; supper, 85 cents	2.10	
27.	Breakfast, 75 cents; dinner, 60 cents; supper, 90 cents	2.25	
28.	Breakfast, 90 cents; dinner, 65 cents; supper, $1	2.55	
29.	Breakfast, 85 cents; dinner, 60 cents; supper, 95 cents	2.40	
30.	Breakfast, $1; dinner, 50 cents; supper, 95 cents	2.45	
31.	Breakfast, $1; dinner, 70 cents; supper, 80 cents	2.50	
	Room, Hotel Lafayette, Philadelphia, Pa., January 1st to 31st, inclusive, voucher 1	47.25	
	Jurat	.25	
			366.75
	Leigh Chalmers:		
	For services and expenses as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
31.	For 30 days' services, at $8 per day	248.00	
3.	Trunk to carry court papers in, voucher 1	2.00	
4.	Hotel bill at Huntsville, voucher 2	7.00	
	Lap robe, voucher 3	4.00	
	Self and baggage, hotel to depot	.50	
	Railroad fare, Huntsville to Tuscumbia, Ala	2.05	
	Sleeper, Huntsville to Tuscumbia, Ala	.50	
	Hack for self, guide, and baggage, from Tuscumbia to Sheffield, Ala	1.25	
5.	Hotel bill at Sheffield, Ala., self and guide, voucher 4	3.00	
	Baggage from hotel to depot	.50	
	Railroad fare, Sheffield to Russellville, Ala	.75	
	Handling baggage at Russellville	.50	
	Hack-hire for self, Heiskell, guide, and baggage, Russellville to Hamilton, Ala., voucher 5	7.00	
6.	Hotel bill at Hamilton, voucher 6	2.00	
	Transfer baggage, hotel to boarding-house	.50	
9.	Paid N. A. Musgrove to carry a letter to Fayette Court House to procure a team to carry us from Hamilton to Fayette Court House, and to carry telegram to clerk U. S. court at Huntsville to send Commissioner Moore's papers	1.30	
10.	Ink and mucilage	.20	

1887.		Leigh Chalmers—Continued.		
Jan.	12.	Board bill for self and guide at Hamilton, voucher 7	$24.00	
	13.	Hotel bill, self and guide, at Fayette Court House, voucher 8	3.00	
		Removing baggage from hotel to boarding-house	.25	
	15.	Baggage from boarding-house to depot	.75	
		Railroad fare for self and guide, Fayette Court House to Columbus, Miss	3.40	
		Self and baggage from depot to hotel, Columbus	.75	
	16.	Telegram to Commissioner W. L. Cooper and Deputy Marshal White, voucher 9	.65	
		Hotel bill at Columbus, Miss., voucher 10	2.00	
		Self and baggage from hotel to depot	.50	
		Railroad fare for self, Heiskell, and guide from Columbus, Miss., to Birmingham, Ala	22.50	
		Sleeper from Columbus to Meridian	.50	
	17.	Night's lodging at Meridian, Miss., for self, Heiskell, and guide, voucher 11	1.50	
		Breakfast at Utah, Ala	.75	
		Exchange on draft, voucher 12	*.35	
		Express charge on box of papers returned from Birmingham to Huntsville, Ala., voucher 12½	.65	
		Porterage on same	.35	
	19.	Hotel bill at Birmingham, Ala., for self, Heiskell, and guide, voucher 13	14.00	
		Telegram from Commissioner Cooper, voucher 14	.45	
		Railroad fare for self, Heiskell, and guide from Birmingham to Atalla, Ala	5.10	
		Baggage for three, hotel to depot	.75	
		Sleeper for self, Heiskell, and guide from Birmingham to Atalla, Ala	1.50	
		Dinner for same at Atalla	2.75	
		Railroad fare for same from Atalla to Gadsden, Ala	.75	
		Express charge on box of papers sent from Huntsville to Gadsden, Ala., voucher 15	1.15	
		Transfer of same from office to hotel	.50	
	24.	Express charge on box of papers returned from Gadsden to Birmingham, voucher 16	.30	
	25.	Hotel bill at Gadsden, Ala., voucher 17	17.00	
		Paid C. R. Pickard for services rendered as guide, etc., voucher 18	66.00	
		Railroad fare from Gadsden to Atalla	.25	
		Railroad fare from Atalla to Montgomery, Ala	4.65	
		Baggage from depot to hotel, Birmingham, Ala	.50	
	26.	Night's lodging at Birmingham	†1.00	
		Self and baggage hotel to depot	.75	
	27.	Sleeper for self and Heiskell from Birmingham to Montgomery, Ala	1.00	
	31.	Hotel bill at Mongomery, Ala., voucher 19	20.25	
		Jurat	.25	
			481.85	
		By disallowance as above noted	.35	$481.50
		J. Monroe Heiskell:		
		For services and expenses as examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
		For 31 days' services, at $8 per day	248.00	
	3.	Lap-blanket, voucher 1	4.00	
		Moving box official papers at Huntsville	.50	
	4.	Bill at McGee's hotel, Huntsville, voucher 2	7.00	
		Self to and from hotel to depot at Huntsville	.50	
		Baggage to depot, Huntsville	.75	

* Disallowed.

† The item for $1 for lodging at Birmingham, I say that it was some time in the night, say 9 o'clock, before I could find lodging at all, and I was aroused at 3 a. m. to take the train, and it was impracticable to get a voucher for same.—LEIGH CHALMERS.

1887.		J. Monroe Heiskell—Continued.		
Jan.	4.	Telegram Huntsville to Sheffield, voucher 3	$0.20	
		Railroad fare Huntsville to Tuscumbia	2.05	
		Seats for self and guide (Pickard) from Huntsville to Tuscumbia	1.00	
		Conveyance Tuscumbia to Sheffield	.50	
	5.	Baggage at Sheffield for self	.25	
		Hotel at Sheffield, voucher 4	2.50	
		Railroad fare self and guide (Pickard) from Sheffield to Russellville	1.50	
		Meals for Examiner Chalmers, guide, driver, and self en route from Russellville to Hamilton	3.50	
	6.	Transfer baggage at Hamilton, Ala	.50	
		Meals and lodging for self and driver at Hamilton, voucher 4½	2.00	
		Horse-feed, 2 horses, four times at Hamilton	2.00	
	12.	Board-bill A. J. Hamilton at Hamilton, voucher 5	25.50	
		Horse-feed	1.00	
		Lunch for Examiner Chalmers, Guide Pickard, driver, and self, en route from Hamilton to Fayette Court House	.70	
	13.	Legal cap paper, Fayette Court House	.35	
		Moving baggage, Fayette Court House	.50	
		Meals and lodging for self, Fayette Court House, voucher 6	1.50	
	15.	Board and lodging Fayette Court House for Examiner Chalmers, self and Guide Pickard, voucher 7	9.00	
		Railroad fare Fayette Court House to Columbus, Miss	1.70	
		Paid conveyance Hamilton to Fayette Court House for Chalmers, self, and guide, voucher 8	15.75	
	16.	Hotel bill Columbus, Miss., for self and Guide Pickard, voucher 9	4.00	
		Supper, Meridian, Miss., Chalmers, self, and guide	2.25	
	17.	Baggage, Meridian, Miss	.50	
		Breakfast, self and Guide Pickard, at Eutaw	1.50	
		Sleeper, Chalmers, self, and guide, from Meridian to Birmingham	2.25	
		Handling officials' papers, Birmingham	.50	
	18.	Purchased box for papers, Birmingham	.35	
	19.	Baggage leaving Birmingham for Gadsden	.50	
	20.	Expressage on trunk, voucher 10	1.75	
	22.	Legal-cap paper, Gadsden	.50	
	24.	W. P. Wilson's bill for men and horses, voucher 11	22.50	
	25.	Hotel bill, Gadsden, for self and Guide Pickard, voucher 12	34.00	
		Baggage leaving Gadsden	.50	
		Railroad fare, self and guide leaving Gadsden for Atalla	.50	
		Paid railroad fare for guide Pickard from Atalla, returning to his home, Huntsville	5.50	
		Railroad fare, self from Atalla to Montgomery	4.65	
		Baggage, Atalla	.25	
		Parlor car, Atalla to Birmingham	.50	
		Lodging, Birmingham	1.00	
		Meals for Examiner Chalmers and self, Metropolitan Restaurant, Birningham	3.00	
	26.	Meals for Examiner Chalmers and self, Metropolitan Restaurant, Birmingham	3.55	
		Baggage, Montgomery, Ala	.75	
	31.	Bill at Exchange Hotel, Montgomery, Ala., voucher 13.	20.25	
		Jurat to this account	.25	
			—— ——	$444.05
		Theodore C. Metzler:		
		For services and expenses as special examiner, Department of Justice, from January 1, 1887, to January 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	1.	Fires to January 5	1.50	
		Breakfast, 75 cents; lunch, 60 cents; dinner, $1; voucher 1	2.35	
	2.	Breakfast, 65 cents; lunch, 50 cents; dinner, $1; voucher 1	2.15	

1887.		Theodore C. Metzler—Continued.		
Jan.	3.	Breakfast, 65 cents; lunch, 50 cents; dinner, $1; voucher 1	$2.15	
	4.	Breakfast, 75 cents; lunch, 50 cents; dinner, $1; voucher 1	2.25	
	5.	Fare to Astoria	2.50	
		State-room, $1.50; breakfast, 50 cents; dinner, 50 cents.	2.50	
		Supper in Astoria, 50 cents; lodging, $1	1.50	
	6.	Fare to San Francisco (from Portland)	20.00	
	10.	Hack	1.50	
		Fare to Santa Rosa and return	4.00	
		Breakfast, 75 cents; dinner, 75 cents	1.50	
	16.	Fare to Oakland, 25 cents; dinner, $1	1.25	
	18.	Fare to Santa Clara and return	3.50	
		Breakfast, 50 cents; lunch, 75 cents	1.25	
		Notary	.50	
	5.	January 1 to 5, room in Portland, voucher	10.00	
			———	$308.40
1886.		Theodore C. Metzler:		
		For services and expenses as special examiner Department of Justice, from December 1, 1886, to December 31, 1886, dates inclusive, as follows:		
Dec.	31.	For 31 days' services, at $8 per day	248.00	
	22.	Hack to steamer	1.50	
		Fare to Portland, Oregon	20.00	
	25.	Hack to hotel	1.00	
		Supper	1.00	
		Room, December 25, 1886, to December 31, 1886	14.00	
		Fires to December 31, 1886	3.50	
	26.	Breakfast, 75 cents; lunch, 50 cents; dinner, $1.25	2.50	
	27.	Breakfast, 65 cents; lunch, 50 cents; dinner, $1	2.15	
	28.	Breakfast, 75 cents; lunch, 50 cents; dinner, $1.25	2.50	
	29.	Breakfast, 50 cents; lunch, 60 cents; dinner, $1	2.10	
	30.	Breakfast, 65 cents; lunch, 50 cents; dinner, $1.25	2.40	
	31.	Breakfast, 65 cents; lunch, 50 cents; dinner, $1	2.15	
		Notary	.50	
			———	303.30
1887.		J. Monroe Heiskell:		
		For services and expenses as examiner, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:		
Feb.	28.	For 28 days' services, at $8 per day	224.00	
	1.	Meals for Examiner Chalmers and self at Fleming's restaurant, Montgomery (missed at hotel when taking deposition of Commissioner Robert Barber)	3.25	
	2.	Hotel bill, Exchange Hotel, Montgomery, Ala., voucher 1	5.00	
		Railroad fare, Montgomery, Ala., to Baltimore, Md	21.45	
		Hotel to depot, self and baggage	1.00	
		Sleeper, Montgomery to Baltimore	6.00	
	3.	Breakfast at Atlanta, Ga., returning	1.00	
		Dinner, Seneca, Ga	.50	
		Supper en route on train	.70	
	4.	Breakfast at Gordonsville, Va	.50	
		Baggage and self to residence, Baltimore	1.25	
	26.	To depot, Washington, en route to Richmond	.25	
		Railroad fare, Washington to Richmond	3.85	
		Parlor car, Washington to Richmond	.50	
		Supper en route on train	1.05	
		To quarters, Richmond	.50	
		(No charge for lodging night of 26th.)		
	27.	Breakfast, 95 cents; dinner, $1; supper, 85 cents, at restaurant	2.80	
		Room at Davis House, voucher 2	1.00	
	28.	Breakfast, $1.10, at Davis House; dinner, $1.20	2.30	
		To depot, self	.50	
		Railroad fare, Richmond to Baltimore	5.05	
		Parlor car, Richmond to Baltimore	.75	
		Supper en route on train	1.05	
		Depot to residence, Baltimore, for self	1.00	
		Jurat to this account	.25	
			———	285.50

1887. Leigh Chalmers:
For services and expenses as examiner, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:

Feb.	28.	For 28 days' services, at $8 per day	$224.00
	2.	Hotel bill, Montgomery, Ala., voucher 1	5.00
		Railroad fare, Montgomery, Ala., to Washington, D. C.	20.25
		Sleeper, Montgomery, Ala., to Washington, D. C	6.00
		Self and baggage, hotel to depot	1.00
	3.	Breakfast, Atlanta, Ga	.75
		Dinner	.50
		Supper on train	.70
	4.	Breakfast	.50
		Self and baggage, depot to residence	.75
		Jurat	.25
			$259.70

Thomas B. Hardin, jr.:
For services and expenses as examiner, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:

	28.	For 28 days' services, at $6 per day	168.00
	5.	For 5¾ days' board and lodging at the Everett Hotel, Jacksonville, Fla., voucher 1	17.25
		Transportation of baggage, hotel to depot, Jacksonville, Fla	.25
		Pullman fare, Jacksonville to Drifton, Fla., en route to Monticello (railroad fare covered by pass)	.75
		Transportation, baggage, depot to hotel, Monticello, Fla	.25
	7.	Board and lodging, Madden House, Monticello, Fla., voucher 2	1.50
		Baggage, hotel to depot, Monticello, Fla	.25
		Self and baggage, depot to hotel, Tallahassee, Fla	.50
		Dinner at Lloyd, Fla., en route to Tallahassee, Fla	.75
	9.	Board and lodging at Mrs. Whitaker's, Tallahassee, Fla., voucher 3	3.40
		Dinner at Tallahassee (board-bill paid before dinner)	.50
		Self and baggage, hotel to depot, Tallahassee, Fla	.50
		Railroad fare, Tallahassee to Pensacola, Fla	9.15
		Pullman car fare, Tallahassee to Pensacola, Fla	1.00
		Supper at De Funiah Springs, Fla	.75
	14.	Telegram sent Philip Walter, clerk United States court at Jacksonville, Fla., on official business, voucher 4	.25
		Telegram received from said Phllip Walter, voucher 5	.20
	15.	Board and lodging, Continental Hotel, Pensacola, Fla., voucher 6	18.75
	16.	Bagggage to and from hotel	.50
		Pullman car fare, Pensacola to Jacksonville, Fla. (railroad fare covered by pass)	2.50
		Breakfast on train, buffet car	.90
	25.	Board and lodging, Everett Hotel, Jacksonville, Fla., voucher 7	27.75
		Railroad fare, Jacksonville, Fla., to Washington, D. C	24.50
		Sleeper, Jacksonville to Richmond, Va	5.00
		Baggage, hotel to depot, Jacksonville, Fla	.25
	26.	Breakfast on train, buffet car	1.15
		Dinner at Florence, S. C	.75
		Supper at Wilmington, N. C	.75
	27.	Breakfast on train, buffet car	.85
		Bus fare to and from hotel, Richmond, Va. (train laid over here for eight hours)	.50
		Dinner at Richmond, Va. (Ford's Hotel)	.75
		Pullman fare, Richmond, Va., to Washington, D. C	.50
		Supper at Milford, Va	.75
	28.	Self and baggage, depot to house, Washington, D. C., 1 a. m	1.00
		Jurat to account	.25
			292.75

1887.		Frank Strong:		
		For services and expenses as genera agent, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:		
Feb.	28.	For 28 days' services, at $10 per day	$280.00	
		Messenger service, voucher 1	.45	
		Telegraph bill, January, 1887, voucher 2	5.17	
		Jurat	.25	
				$285.87
		William N. McKinney:		
		For services and expenses as examiner, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:		
		For 28 days' services, at $7 per day	196.00	
		Meals in Philadelphia, as follows:		
Feb.	1.	Breakfast, 90 cents; dinner, $1; supper, 75 cents	2.65	
	2.	Breakfast, $1; dinner, $1; supper, 70 cents	2.70	
	3.	Breakfast, 75 cents; dinner, 95 cents; supper, 80 cents	2.50	
	4.	Breakfast, 90 cents; dinner, $1; supper, 70 cents	2.60	
	5.	Breakfast, 80 cents; dinner, $1; supper, 85 cents	2.65	
	6.	Breakfast, 90 cents; dinner, $1; supper, 75 cents	2.65	
	7.	Breakfast, $1; dinner, $1; supper, 75 cents	2.75	
	8.	Breakfast, 90 cents; dinner, 95 cents; supper, 85 cents	2.70	
	9.	Breakfast, 75 cents: dinner, $1; supper, 65 cents	2.40	
	10.	Breakfast, 80 cents; dinner, $1; supper, 70 cents	2.50	
	11.	Breakfast, 85 cents; dinner, 95 cents; supper, 80 cents	2.60	
	12.	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.55	
	13.	Breakfast, 80 cents; dinner, $1; supper 90 cents	2.70	
	14.	Breakfast, $1; dinner, 90 cents; supper, 85 cents	2.75	
	15.	Breakfast, 85 cents; dinner, $1; supper, 80 cents	2.65	
	16.	Breakfast, 90 cents; dinner, $1; supper, 75 cents	2.65	
	17.	Breakfast, 80 cents; dinner, $1; supper, 70 cents	2 50	
	18.	Breakfast, 90 cents; dinner, $1; supper, 75 cents	2.65	
	19.	Breakfast, $1; dinner, 90 cents; supper, 65 cents	2.55	
	20.	Breakfast, 75 cents; dinner, $1; supper, 85 cents	2.60	
	21.	Breakfast, 95 cents; dinner, $1; supper, 75 cents	2.70	
	22.	Breakfast, 90 cents; dinner, $1; supper, 85 cents	2.75	
	23.	Breakfast, 85 cents; dinner, $1; supper, 80 cents	2.65	
	24.	Breakfast, 90 cents; dinner, $1; supper, 85 cents	2.75	
	25.	Breakfast, 90 cents; dinner, 95 cents; supper, 75 cents	2.60	
	26.	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.55	
	27.	Breakfast, 85 cents; dinner, $1; supper, 90 cents	2.75	
	28	Breakfast, 75 cents; dinner, $1; supper, 80 cents	2.55	
		Lodging at Hotel Lafayette, Philadelphia, voucher	56.00	
		Jurat	.25	
				325.85
		David A. Fisher:		
		For services and expenses as examiner, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:		
		For 28 days' services at $8 per day	224.00	
	5.	Hotel bill, Jacksonville, Fla., voucher 1	15.75	
	6.	Baggage to depot, Jacksonville, Fla	.25	
		Sleeper, Jacksonville to Drifton, Fla	.75	
	7.	Hotel bill Monticello, Fla., voucher 2	1.50	
		Baggage to hotel and return, Monticello, Fla	.25	
		Bus fare, depot to hotel, Tallahassee, Fla	.25	
		Baggage depot to hotel, Tallahassee, Fla	.25	
	9.	Hotel bill, Tallahassee, Fla., voucher 3	4.00	
		Bus fare, hotel to depot, Tallahassee, Fla	.25	
		Baggage hotel to depot, Tallahassee, Fla	.25	
		Sleeper, Tallahassee to Jacksonville, Fla	.75	
		Dinner at Lloyds, Fla	.75	
		Baggage to hotel, Jacksonville, Fla	.25	
	10.	Supper and lodging, Everett House, Jacksonville, Fla. (Did not have time to get bill, bus waiting.)	1.50	
		Bus, hotel to depot, Jacksonville, Fla	.25	
		Baggage, hotel to depot, Jacksonville, Fla	.25	
		Railroad fare, Jacksonville Fla., to Washington, D. C.	24.50	

1887.	David A. Fisher—Continued.		
Feb. 10.	Sleeper, Jacksonville, Fla., to Washington, D. C	$5.50	
	Breakfast on train	.70	
	Supper on train	.55	
11.	Breakfast at Wilmington, N. C	.75	
	Dinner at Weldon, N. C	.75	
	Supper at Millford, Va	.75	
	Bus, depot to hotel, Washington, D. C	.25	
14.	Railroad fare Washington, D. C., to Omaha, Nebr	26 00	
	Sleeper, Washington, D. C., to Columbus, Ohio	3.00	
	Bus, hotel to depot, Washington, D. C	.25	
	Baggage, hotel to depot, Washington, D. C	.25	
15.	Breakfast at Pittsburgh, Pa	75	
	Lunch at Dennison, Ohio	.30	
16.	Sleeper, Columbus, Ohio, to Chicago, Ill	2.00	
17.	Bus, depot to hotel, Chicago, Ill	.50	
	Breakfast, Grand Pacific Hotel, Chicago, Ill	1.00	
	Sleeper, Chicago, Ill., to Omaha, Nebr	3.00	
	Cab, hotel to depot, Chicago, Ill	.25	
	Dinner on dining-car	.75	
	Supper on dining-car	.75	
18.	Breakfast on dining-car	.75	
	Dinner at Council Bluffs (delayed 9 hours)	.75	
	Lunch at Omaha, Nebr	45	
	Sleeper, Omaha, Nebr., to Salt Lake City, Utah	8.00	
19.	Breakfast at North Platte, Nebr	.75	
	Dinner at Sidney, Nebr	75	
	Supper at Cheyenne, Wyo	.75	
20.	Breakfast at Green River, Wyo	75	
	Dinner at Evanston, Wyo	.75	
20.	Railroad fare, Ogden to Salt Lake City, Utah	2.00	
	Baggage, depot to hotel, Salt Lake City, Utah	25	
27.	Hotel bill, Salt Lake City, Utah, voucher 4	17 50	
	Railroad fare, Salt Lake City, Utah, to Park City, and return	4.00	
28.	Hotel bill, Park City, Utah, voucher 5	4.50	
	Jurat to account	25	
			$366.00

James W. Nightingale:

	For services and expenses as examiner, Department of Justice, from February 1, 1887, to February 28, 1887, dates inclusive, as follows:		
	For twenty-eight days' services, at $8 per day	224.00	
1.	Breakfast, $1; dinner, 95 cents; supper. 80 cents; Philadelphia, Pa	2.75	
2.	Breakfast, 95 cents; dinner, 85 cents; supper, 90 cents.	2.70	
3.	Breakfast, 85 cents; dinner, 70 cents; supper, $1	2.55	
4.	Breakfast, 90 cents: dinner, 70 cents; supper, 85 cents.	2.45	
5.	Breakfast, $1; dinner, 75 cents; supper, 95 cents	2.70	
6.	Breakfast, 85 cents; dinner, $1; supper, 90 cents	2.75	
7.	Breakfast, $1; dinner, 80 cents; supper, 70 cents	2.50	
8.	Breakfast, 85 cents; dinner, 65 cents; supper, 90 cents.	2.40	
9.	Breakfast, 85 cents; dinner, 80 cents; supper, $1	2.65	
10.	Breakfast, $1; dinner, 75 cents; supper, 85 cents	2.60	
11.	Breakfast, 85 cents; dinner, 65 cents; supper, 95 cents.	2.45	
12.	Breakfast, 70 cents; dinner, 60 cents; supper, 85 cents.	2 15	
13.	Breakfast, $1; dinner, 95 cents; supper, 80 cents	2.75	
14.	Breakfast, $1; dinner, 50 cents; supper, 85 cents	2.35	
15.	Breakfast, 65 cents; dinner, 95 cents; supper, 60 cents.	2.20	
16.	Breakfast	.90	
	Conveyance from United States court building to Broad street station, Philadelphia	.50	
	Railroad fare, Philadelphia to Washington, D. C	5.35	
	Dinner on train	1.00	
18.	Railroad fare, Washington, D. C., to Philadelphia	4.00	
	Seat in parlor car, Washington, D. C., to Philadelphia.	.75	
	Dinner on train	.80	
	Conveyance to hotel, Philadelphia	.25	
	Supper, Philadelphia	.85	
19.	Breakfast, 85 cents; dinner, 65 cents; supper, 80 cents.	2.30	

1887.		James W. Nightingale—Continued.		
Feb.	20.	Breakfast, 65 cents; dinner, $1; supper, 70 cents	$2.35	
	21.	Breakfast, $1; dinner, 45 cents; supper, 65 cents	2.10	
	22.	Breakfast, $1.10; supper, 95 cents	2.05	
	23.	Breakfast, 90 cents; dinner, 60 cents; supper, 85 cents.	2.35	
	24.	Breakfast, 75 cents; dinner, 70 cents; supper, 80 cents.	2.25	
	25.	Breakfast, 60 cents; dinner, 75 cents; supper, 90 cents.	2.25	
	26.	Breakfast, 80 cents; dinner, 50 cents; supper, $1	2.30	
	27.	Breakfast, $1; dinner, 90 cents	1.90	
	28	Breakfast, 85 cents; dinner, 60 cents; supper, $1	2.45	
		Room, Hotel Lafayette, Philadelphia, February 1 to 28, inclusive, voucher 1	42.75	
		Jurat	.25	
				$341.65
		D. Ira Baker:		
		For services as examiner, Department of Justice, from February 1, 1887, to February 20, 1887, dates inclusive, as follows:		
	20.	For 20 days' services, at $8 per day		160.00
		Frank Strong:		
		For services and expenses as general agent, Department of Justice, from March 1 to March 31, 1887, dates inclusive, as follows:		
Mar.	31.	For 31 days' services, at $10 per day	310.00	
		Western Union Telegraph bill for February 1887, voucher	7.64	
		Jurat	.25	
				317.89
		James W. Nightingale:		
		For services and expenses as examiner, Department of Justice, from March 1 to March 31, 1887, dates inclusive, as follows:		
	31.	For 31 days' services, at $8 per day	248.00	
	1.	Breakfast, 95 cents; dinner, 75 cents; supper, $1; Philadelphia	2.70	
	2.	Breakfast	1.00	
		Room, Hotel Lafayette, Philadelphia, voucher 1	1.50	
		Railroad fare, Philadelphia to Pittsburgh, Pa	12.50	
		Dinner on train	1.00	
		Omnibus, depot to hotel, Pittsburgh	.25	
		Supper, Pittsburgh, Pa	.95	
	3.	Breakfast, $1; dinner, 70 cts.; supper, 90 cts. (vou. 2)	2.60	
	4.	Breakfast, 90 cts.; dinner, 80 cts.; supper, 95 cts. (vou. 2)	2.65	
	5.	Breakfast, 85 cts.; dinner, 65 cts.; supper, $1 (vou. 2)	2.50	
	6.	Breakfast, 95 cts.; dinner, $1.10 (vou. 2)	2.05	
	7.	Breakfast, 95 cts.; dinner, 55 cts.; supper, $1 (vou. 2)	2.50	
	8.	Breakfast, 90 cts,; dinner, 40 cts.; supper, 80 cts. (vou.2)	2.10	
	9.	Breakfast, $1; dinner, $1 (vou. 2)	2.00	
	10.	Breakfast, 95 cts.; dinner, 50 cts.; supper, 85 cts	2.30	
	11.	Breakfast, 95 cts.; supper, $1.50	2.45	
	12.	Breakfast, 95 cts.; dinner, 80 cts.; supper $1	2.75	
	13.	Breakfast, $1; supper, $1.30	2.30	
	14.	Breakfast, 90 cts.; dinner, 50 cts.; supper, $1	2.40	
	15.	Breakfast, 90 cts.; dinner, 75 cts.; supper, 95 cts	2.60	
	16.	Breakfast, 75 cts.; dinner, 55 cts.; supper, 85 cts	2.15	
	17.	Breakfast, 95 cts.; supper, $1.15	2.10	
	18.	Breakfast, 85 cts.; supper, $1.15	2.00	
	19.	Breakfast, $1; dinner, 40 cts.; supper, 80 cts	2.20	
	20.	Breakfast, 85 cts.; supper, $1.40	2.25	
	21.	Breakfast, 75 cts.; dinner, 40; supper, 85 cts	2.00	
	22.	Breakfast, $1	1.00	
		Room, Hotel Duquesne, Pittsburgh, March 3 to 22, voucher 3	30.00	
		Omnibus to depot, Pittsburgh, Pa	.25	
		Railroad fare, Pittsburgh to Little Rock, Ark	27.00	
		Sleeping-car, Pittsburgh to Saint Louis, Mo	3.50	
		Dinner, Columbus, Ohio	.75	
		Supper, Richmond, Ind	.75	
	23.	Breakfast, Saint Louis, Mo	1.00	

1887.	James W. Nightingale—Continued.		
Mar. 23.	Sleeping-car, Saint Louis, Mo., to Little Rock, Ark	$2.50	
	Dinner, Piedmont, Mo	.75	
	Supper, Walnut Ridge, Ark	.75	
	Omnibus, depot to hotel, Little Rock, Ark	.25	
24.	Breakfast, 55 cents; dinner, 50 cents; supper, 80 cents	1.85	
25.	Breakfast, 85 cents; dinner, 60 cents; supper, 75 cents	2.20	
26.	Breakfast, 75 cents; dinner, 50 cents; supper, 70 cents	1.95	
27.	Breakfast, 50 cents; dinner, 80 cents; supper, 65 cents	1.95	
28.	Breakfast, 55 cents; dinner, 80 cents; supper, 70 cents	2.05	
29.	Breakfast, 65 cents; dinner, 75 cents; supper, 60 cents	2.00	
30.	Breakfast, 70 cents; dinner, 80 cents; supper, 60 cents	2.10	
	Breakfast, 65 cents; dinner, 85 cents; supper, 50 cents	2.00	
	Room, Capitol Hotel, Little Rock, Ark., March 23 to 31, voucher 5	13.50	
	Jurat	.25	
			$410.15
	Thomas B. Hardin, jr.:		
	For services and expenses as examiner Department of Justice, from the 1st day of March, 1887, to March 31, 1887, inclusive, as follows:		
Mar. 31.	For 31 days' services at $6 per day	186.00	
10.	Railroad fare, Washington, D. C., to Saint Paul, Minn	24.50	
	Pullman car fare, Washington, D. C., to Chicago, Ill	5.00	
	Transportation, self and baggage, house to depot, Washington, D. C	.85	
	Supper on train, buffet car	.65	
11.	Breakfast at Pittsburgh, Pa	.75	
	Dinner at Crestline, Ohio	.75	
	Supper on train	1.15	
	Sleeper fare, Chicago to Saint Paul, Minn	2.00	
12.	Breakfast on train, dining car	.75	
	Cab fare, depot to N. P. R. R. office, to hotel, return to R. R. office, and thence to depot	1.00	
	Dinner at Saint Paul, Minn	1.00	
	Pullman care fare, Saint Paul, Minn., to Portland, Oregon	15.00	
	Railroad fare furnished by N. P. R. R. on transportation order:		
	Supper on train, dining car	.75	
13.	Breakfast on train, dining car	.75	
	Dinner on train, dining car	.75	
	Supper on train, dining car	.75	
14.	Breakfast on train, dining car	.75	
	Dinner on train, dining car	.75	
	Supper on train, dining car	.75	
15.	Breakfast on train, dining car	.75	
	Dinner on train, dining car	.75	
	Supper on train, dining car	.75	
16.	Breakfast on train, dining car	.75	
	Dinner at Wallula Junction, Wash. Ter	.75	
	Supper at Dalles, Oregon	.30	
17.	Breakfast at Portland, Oregon (was delayed about twenty-four hours between Saint Paul and Portland)	.75	
	Dinner on transfer boat (crossing Columbia River) O. R. and N. R. R	.50	
	Supper on boat from Tacoma to Seattle, Wash. Ter	.50	
31.	Room and board at Occidental Hotel, Seattle, March 18 to 31, inclusive, 14 days, at $2.50 per day, voucher 1	35.00	
	Jurat to account	.25	
			285.45
	David A. Fisher:		
	For services and expenses as examiner, Department of Justice, from March 1, 1887, to March 31, 1887, inclusive, as follows:		
Mar. 31.	For 31 days' services, at $8 per day	248.00	
April 1.	Board and lodging at Walker House, Salt Lake City, Utah, voucher 2	77.00	
	Jurat	.25	
			325.25

[Voucher 1, expressage on package from Washington, 75 cents, erased.]

1887. Frank Strong:
For services and expenses as general agent, Department of Justice, from April 1, 1887, to April 30, 1887, inclusive, as follows:

Apr. 30.	For 30 days' services, at $10 per day	$300.00	
8.	Transfer, self and baggage, to depot, Washington, D. C.	.50	
	Railroad fare, Washington, D. C., to Little Rock, Ark..	25.25	
	Sleeper, Washington, D. C., to Little Rock, Ark	7.00	
	Supper at Manassas, Va	.50	
9.	Breakfast at Bristol	.50	
	Dinner at Knoxville	.50	
	Supper at Chattanooga	.75	
	Transfer, self and baggage, Memphis, Tenn	1.00	
	Parlor car	.75	
	Breakfast on cars	.75	
11.	Dinner at Little Rock, Ark	1.00	
10.	Transfer, self and baggage, from depot, Little Rock	.50	
12.	Breakfast at Little Rock	.75	
	Hack hire to penitentiary and return	3.00	
13.	Self and baggage to depot, Little Rock	1.00	
	Railroad fare, Little Rock, Ark., to Jackson, Miss	11.00	
	Sleeper, Little Rock, Ark., to Vicksburg, Miss	2.00	
	Supper at Horn Lake	.75	
14.	Hotel at Vicksburg, Miss., voucher 1	2.25	
	Transfer, self and baggage, to depot, Vicksburg	.50	
	Hotel, Jackson, Miss., voucher 2	1.50	
	Railroad fare, Jackson, Miss., to Washington, D. C	25.85	
	Sleeper, Jackson, Miss., to Atlanta, Ga	3.50	
	Conveyance to penitentiary and return, Jackson, Miss..	1.00	
15.	Breakfast at Meridian	.75	
	Dinner at Birmingham, Ala. (missed connection)	.95	
	Supper at Birmingham, Ala. (missed connection)	.75	
16.	Sleeper fare, Atlanta, Ga., to Washington, D. C	4.00	
	Breakfast on cars	.70	
	Dinner at Seneca	.50	
	Supper at Charlotte	.75	
17.	Transfer, depot to house, Washington, D. C	.50	
30.	Bill, Western Union Telegraph Company for March, 1887, voucher 3	15.60	
	Jurat	.25	
			$416.85

James W. Nightingale:
For services and expenses as examiner, Department of Justice, from April 1, 1887, to April 30, 1887, inclusive, as follows:

Apr. 30.	For 30 days' service, at $8 per day	240.00	
1.	Breakfast, 85 cents; dinner, 75 cents; Little Rock, Ark., voucher 1	1.60	
	Omnibus, hotel to depot, Little Rock, Ark	.25	
	Railroad fare, Little Rock, Ark., to Washington, D. C..	29.00	
	Sleeper, Little Rock, Ark., to Saint Louis, Mo	2.50	
	Supper on train	.90	
2.	Breakfast, Southern Hotel, Saint Louis, Mo	1.00	
	Sleeping car, Saint Louis, Mo., to Harrisburg, Pa	5.00	
	Dinner on train	.85	
	Supper, Richmond, Ind	.75	
3.	Breakfast, Pittsburgh, Pa	1.00	
	Dinner on train	.80	
	Parlor car, Harrisburg, Pa., to Washington, D. C	.75	
	Conveyance from depot, Washington, D. C	.50	
	Jurat	.25	
			285.15

David A. Fisher:
For services and expenses as examiner, Department of Justice, from April 1, 1887, to April 30, 1887, dates inclusive, as follows:

Apr. 30.	For 30 days' service, at $8 per day	240.00	
4.	Hotel, Salt Lake City, Utah, voucher 1	8.75	
8.	Railroad fare, Salt Lake City to Park City, Utah, and return	4.00	

1887.	David A. Fisher—Continued.		
Apr. 8.	Lunch at Ogden, Utah	$0.35	
10.	Hotel, Park City, Utah, voucher 2	4.50	
19.	Railroad fare, Salt Lake City to Ogden, Utah	2.00	
	Railroad fare, Ogden to Salt Lake City	2.00	
20.	Railroad fare, Salt Lake City to Provo, Utah	2.30	
	Dinner at Provo, Utah	.50	
	Railroad fare, Provo to Salt Lake City, Utah	2.30	
30.	Livery hire at Salt Lake City, Utah (I used the horse and buggy on the dates given to go to the penitentiary to take affidavits touching accounts of officers of district of Utah), voucher 3	18.00	
	Jurat to account	25	
		———	$284.95
	Thomas B. Hardin, jr.: For services and expenses as examiner, Department of Justice, from April 1, 1887, to April 30, 1887, dates inclusive, as follows:		
Apr. 30.	For 30 days' service, at $6 per day	180.00	
19.	19 days' board and lodging at Occidental Hotel, Seattle, Wash., voucher 1	47.50	
	Steamer fare, Seattle, Wash., to Whatcom, Wash., including state-room	3.00	
	Transportation, baggage, hotel to dock, Seattle	.25	
20.	Breakfast on board steamer	50	
	Dinner on board steamer	50	
	Supper on board steamer	.50	
	Transportation, baggage, clerk's office to steamer, at Whatcom	25	
21.	Steamer fare, Whatcom to Seattle, Wash., including berth	3.00	
	Breakfast on board steamer	50	
	Dinner on board steamer	.50	
	Supper on board steamer	50	
22.	Steamer fare, including berth, Seattle to Port Townsend, Wash	4.50	
23.	1½ days' board and lodging at Cosmopolitan Hotel, Port Townsend, Wash. Voucher 2	3.00	
	Steamer fare, including state-room, Port Townsend to Tacoma, Wash	4.75	
	Supper on board steamer	50	
27.	3½ days' board and lodging, Tacoma, Wash. Voucher 3.	12.75	
24.	Transportation baggage (valise filled with papers)	.25	
27.	Steamer fare, Tacoma to Olympia, Wash	1.00	
	Supper on board steamer	.50	
30.	3¼ days' board and lodging at Olympia, Wash. Voucher 4.	8.50	
	Jurat to account	.25	
		———	273.00
	Frank Strong: For services and expenses as general agent Department of Justice, from May 1, 1887, to May 31, 1887, dates inclusive, as follows:		
May 31.	For 31 days' service, at $10 per day	310.00	
	Bill Western Union Telegraph Company for April, 1887. Voucher 1	21.94	
	Jurat	.25	
		———	332.19
	David A. Fisher: For services and expenses as examiner Department of Justice, from May 1 to May 31, 1887, dates inclusive, as follows:		
31.	For 31 days' services, at $8 per day	248.00	
3.	Sleeping-car fare, Salt Lake City, Utah, to Pueblo, Colo.	4.50	
4.	Sleeping-car fare, Pueblo, Colo., to Kansas City, Mo	4.00	
5.	Sleeping-car fare, Kansas City, Mo., to Chicago, Ill	3.00	
	Railroad fare, Kansas City, Mo., to Washington, D. C	27.75	
	Supper on dining-car	.75	
6.	Breakfast on dining-car	.75	
	Lunch on dining-car	.65	

1887.		David A. Fisher—Continued.		
May	6.	Supper at Chicago, Ill	$0.75	
		Sleeping-car fare, Chicago, Ill., to Pittsburgh, Pa	2.50	
	7.	Breakfast on buffet car	.85	
		Lunch at Pittsburgh, Pa	.50	
		Supper at Pittsburgh, Pa	.75	
		Sleeping-car fare, Pittsburgh to Washington, D. C	2.00	
	8.	Transferring baggage, depot to hotel, Washington, D. C.	.25	
		Bus fare, depot to hotel, Washington, D. C	.25	
		Jurat to account	.25	
				$297.50
		James W. Nightingale:		
		For services as examiner Department of Justice, from May 1, 1887, to May 31, 1887, dates inclusive:		
	31.	For thirty-one days' services, at $8 per day	248.00	
		Jurat	.25	
				248.25
		Thomas B. Hardin, jr.:		
		For services and expenses as examiner Department of Justice, from May 1, 1887, to May 31, 1887, inclusive, as follows:		
	31.	For thirty-one days' services, at $6 per day	186.00	
	2.	Steamer fare, Olympia to McNeil's Island, Wash. Ter	1.25	
		Steamer fare, Steilacoom to Olympia, Wash. Ter	1.00	
		Supper at Olympia	.50	
	3.	Board and lodging at Carleton House, Olympia, May 1 to 3, inclusive, deducting lunch and dinner on May 2, voucher 1	6.50	
	4.	Breakfast at Olympia	.50	
		Railroad fare, Olympia to Tenino, Wash. Ter	1.25	
		Railroad fare, Tenino, Wash. Ter., to Portland, Oregon	4.30	
		Dinner on boat crossing Columbia River	.50	
		Transfer self and baggage, depot to steamer, at Portland	.50	
	5.	Steamer fare, Portland to Vancouver, Wash. Ter	50	
	6.	One day's board and lodging, Pacific House, Vancouver, Wash., voucher 2	1.50	
		Transportation baggage, hotel to steamer, at Vancouver, Wash	.25	
		Steamer fare, Vancouver to The Dalles, Oregon	3.50	
		Dinner on board steamer	.50	
		Supper at The Dalles, Oregon	.50	
		Transportation baggage, wharf to depot, Dalles, Oregon	.25	
		Railroad fare, The Dalles, Oregon, to Walla Walla, Wash	6.90	
		Pullman-car fare, The Dalles, Oregon, to Walla Walla, Wash	2.00	
	10.	Three and one-fourth days' board and lodging, Stine House, Walla Walla, voucher 3	7.50	
		Railroad fare, Walla Walla to Pomeroy, Wash	4.65	
		Dinner at Prescott, Wash	.50	
	11.	Three-fourths day's lodging and board, St. George Hotel, Pomeroy, Wash., voucher 4	1.50	
		Stage fare, Pomeroy to Colfax, Wash	5.00	
	10.	Transportation self and baggage, depot to hotel, Pomeroy	.50	
	11.	Dinner at Almata, en route to Colfax, Wash	.50	
	12.	One day's board and lodging, Thielson House, Colfax, Wash., voucher 5	2.25	
		Railroad fare, Colfax to Garfield, Wash	2.10	
		Stage fare, Garfield to Belmont, Wash	1.00	
	13.	Three-fourths day's board and lodging at Belmont, mont, voucher 6	1.25	
		Railroad fare, Belmont to Spokane Falls	2.60	
	16.	Three and one-fourth days' board and lodging, Arlington Hotel, Spokane Falls, voucher 7	8.00	
		Railroad fare, Spokane Falls to Sprague, Wash	2.05	
	17.	1 day's board and lodging, Pacific House, Sprague, Wash., voucher 8	2.00	
		Railroad fare, Sprague to North Yakima, Wash	9.70	

1887.	Thomas B. Hardin, jr.—Continued.		
May 17.	Supper, dining-car	$0.75	
18.	Pullman-car fare, Sprague to Pasco Junction, Wash	.50	
19.	Lodging and breakfast at Pasco Junction, Wash., voucher 9	1.50	
	1 day's board and lodging, Gilliland House, North Yakima, voucher 10	2.00	
	Railroad fare, North Yakima to Seattle, Wash	21.45	
	Dinner at Prosser, Wash	.50	
	Telegram, official business, Pasco Junction, to United States attorney, Spokane Falls, Wash., voucher 11	.25	
20.	Supper at Pasco Junction	.50	
	Pullman-car fare, Pasco Junction to Portland, Oregon	2.00	
	Breakfast at Bonneville, Oregon	.75	
	Dinner on transfer boat crossing Columbia River	.50	
	Supper on board steamer	.50	
25.	5 days' board and lodging, Occidental Hotel, Seattle, Wash., voucher 12	12.50	
	Railroad fare, Saint Paul to Washington, D. C	29.00	
	[Transportation, Seattle to Saint Paul, on transportation order No. 78, on Northern Pacific Railroad.]		
	Berth on steamer *Emma Hayward*, en route to Washington, D. C	1.00	
26.	Breakfast on board steamer	.50	
	Dinner on transfer boat crossing Columbia River	.50	
	Pullman-car fare, Portland, Oregon, to Saint Paul, Minn	15.00	
	Supper at Bonneville, Oregon	.75	
27.	Breakfast, dinner, and supper, dining-car, at 75 cents	2.25	
28.	Breakfast and dinner, dining-car, 75 cents	1.50	
29.	Breakfast, dinner, and supper, dining-car, 75 cents	2.25	
30.	Breakfast, dinner, and supper, dining-car, 75 cents	2.25	
31.	Breakfast, dinner, and supper, dining-car, 75 cents	2.25	
	Bus fare, depot to hotel, Saint Paul, Minn	.25	
	Jurat to account	.25	
		———	$370.75
	Frank Strong:		
	For services and expenses as general agent Department of Justice, from June 1, 1887, to June 30, 1887, inclusive, as follows:		
June 30.	For 30 days' services, at $10 per day	300.00	
	Bill Western Union Telegraph Company, as per voucher	6.81	
	Jurat	.25	
		———	307.06
	David A. Fisher:		
	For services and expenses as examiner Department of Justice, from June 1, 1887, to June 30, 1887, inclusive, as follows:		
	For 30 days' services, at $8 per day	240.00	
2.	Railroad fare, Washington, D. C., to Cleveland, Ohio	11.00	
	Sleeper, Washington, D. C., to Pittsburgh, Pa	2.00	
22.	Hotel, Cleveland, Ohio, voucher 1	15.00	
	Transferring baggage hotel to depot, Cleveland, Ohio	.25	
	Railroad fare, Cleveland to Toledo, Ohio	3.25	
	Parlor-car fare, Cleveland to Toledo, Ohio	.50	
	Bus, depot to hotel, Toledo, Ohio	.25	
	Lunch at Toledo, Ohio; arrived too late for dinner	.50	
24.	Hotel, Toledo, Ohio; voucher 2	5.25	
	Bus, hotel to depot, Toledo, Ohio	.25	
	Railroad fare, Toledo, Ohio, to Fostoria, Ohio	1.05	
	Bus, depot to hotel, Fostoria, Ohio	.25	
25.	Hotel, Fostoria, Ohio, voucher 3	2.00	
27.	Railroad fare, Fostoria to Cleveland, Ohio	2.90	
	Board and lodging, Cleveland, Ohio; voucher 4	3.50	
30.	Jurat to account	.25	
		———	288.20
	Thomas B. Hardin, jr.:		
	For services and expenses as examiner, Department of Justice, from June 1, 1887, to June 30, 1887, inclusive, as follows:		
30.	For 30 days' services, at $6 per day	180.00	

1887.	Thomas B. Hardin, jr.—Continued.		
June 1.	Three-quarter day's board and lodging, Ryan Hotel, Saint Paul, Minn.; voucher 1	$2.50	
	Bus fare, hotel to depot, Saint Paul	.25	
	Pullman-car fare, Saint Paul to Chicago, Ill	2.00	
	Supper at Elma, Iowa	.50	
2.	Breakfast at Chicago	.85	
	Dinner at Crawfordsville Junction, Ind	.50	
3.	Supper at Louisville, Ky	.50	
	Transportation, baggage from L., N. and C. depot to C. and O. depot	.50	
	Pullman-car fare, Louisville to Washington, D. C	4.00	
4.	Breakfast at Kanawha Falls, Va	.50	
	Dinner at Clifton Forge, Va	.75	
	Supper at Charlottesville, Va	.75	
	Transportation self and baggage, depot to house, Washington, D. C	.85	
	Jurat	.25	
			$194.70
	James W. Nightingale: For services and expenses as examiner, Department of Justice, from June 1, 1887, to June 30, 1887, inclusive, as follows:		
30.	For 30 days' services, at $8 per day	240.00	
1.	Conveyance for self and baggage to depot, Washington, D. C	1.00	
	Railroad fare, Washington, D. C., to Boston, Mass	11.45	
	Transfer baggage, New York City, 35 cents; self, 50 cents	.85	
	Sleeping-car, Washington, D. C., to New York	1.25	
	Lunch on train	.60	
	Supper, New York City	.85	
2.	Breakfast, Stamford, Conn	.75	
	Sleeping-car, Stamford, Conn., to Boston, Mass	1.50	
	Dinner on train	.80	
	Conveyance, self and baggage, to Young's Hotel, Boston, Mass	.50	
	Supper, Young's Hotel, Boston, Mass	.85	
3.	Breakfast, 80 cents; dinner, 65 cents; supper, 95 cents	2.40	
4.	Breakfast, 85 cents; dinner, 65 cents; supper, $1	2.50	
	Street-car fares, official business	.25	
5.	Breakfast, 75 cents; dinner, 95 cents; supper, 65 cents	2.35	
6.	Breakfast, 95 cents; dinner, 75 cents; supper, 85 cents	2.55	
7.	Breakfast, 80 cents; dinner, 50 cents; supper, 95 cents	2.25	
	Street-car fares, official business	.15	
8.	Breakfast, 75 cents; dinner, 60 cents; supper, $1	2.35	
9.	Breakfast, 65 cents; dinner, 80 cents; supper, 95 cents	2.40	
	Legal-cap paper, 25 cents; memorandum-book for official business, 85 cents; voucher 1	1.10	
	Street-car fares, official business	.30	
10.	Breakfast, 90 cents; dinner, 70 cents; supper, 85 cents	2.45	
	Street-car fares, official business	.20	
11.	Breakfast, 65 cents; dinner, $1; supper, 55 cents	2.20	
12.	Breakfast, $1; dinner, 95 cents; supper, 85 cents	2.80	
13.	Breakfast, $1; dinner, 40 cents; supper, 90 cents	2.30	
	Street-car fares, official business	.25	
14.	Breakfast, 95 cents; dinner, 75 cents; supper, 85 cents	2.55	
	Legal-cap paper, official use; voucher 2	.25	
15.	Breakfast, 85 cents; dinner, $1; supper, 60 cents	2.45	
	Street-car fares, official business	.20	
16.	Breakfast, 75 cents; dinner, 70 cents; supper, 80 cents	2.25	
17.	Breakfast, 90 cents; dinner, 70 cents; supper, 55 cents	2.15	
18.	Breakfast, $1; dinner, 50 cents; supper, 90 cents	2.40	
	Street-car fares, official business	.15	
19.	Breakfast, 50 cents; dinner, 95 cents; supper, 80 cents	2.25	
20.	Breakfast, 65 cents; dinner, 90 cents; supper, 50 cents	2.05	
	Street-car fares, official business	.20	
21.	Breakfast, 55 cents; dinner, 45 cents; supper, $1.10	2.10	
	Street-car fares, official business	.40	

1887.		James W. Nightingale—Continued.		
June	21.	Telegram to Prince Manter, Plymouth, Mass.; voucher 3	$0.29	
	22.	Breakfast, 70 cents; dinner, 80; supper, 75 cents	2.25	
		Street-car fares, official business	.30	
	23.	Breakfast, 85 cents; dinner, 55 cents; supper, 75 cents	2.15	
		Street-car fares, official business	.20	
	24.	Breakfast, 65 cents; dinner, 45 cents; supper, 80 cents	1.90	
		Street-car fares, official business	.15	
	25.	Breakfast, 75 cents; dinner, 60 cents; supper, 85 cents	2.20	
		Cab, in use one hour, used in searching for, finding, and taking statement of John H. Robinson, defendant in case United States *v.* J. H. Robinson, Sudbury street, Boston	1.00	
		Street-car fares, official business	.20	
	26.	Breakfast, 95 cents; dinner, $1; supper, 50 cents	2.45	
	27.	Breakfast, $1; dinner, 70 cents; supper, $1	2.70	
		Street-car fares, official business	.10	
	28.	Breakfast, 60 cents; dinner, 95 cents; supper, 55 cents	2.10	
	29.	Breakfast, 85 cents; dinner, 60 cents; supper, 75 cents	2.20	
	30.	Breakfast, $1; dinner, 40 cents; supper, 90 cents	2.30	
		Room, Young's Hotel, from June 2 to and including June 30; voucher 4	42.00	
		Jurat	.25	
				$373.34

[Items for meals are included in voucher 5.]

Total amount expended by disbursing clerk	$28,892.78	
Total amount expended by Treasury Department	282.15	
		29,174.93
To amount in hands of disbursing clerk		579.22
Amount in the United States Treasury		245.85
Amount of appropriation		30,000.00

EXHIBIT G 5.—DEFENDING SUITS IN CLAIMS AGAINST THE UNITED STATES.

1886.		F. P Dewees:		
		For expenses actually and necessarily incurred, as per following statement:		
July	6.	Witness fee paid (Wilson & Goss *v.* United States); voucher 1	$1.50	
	7.	Transfer to depot (Garnett *v.* United States)	.25	
		Dinner	.75	
		Railroad fare Washington to Mitchell's Station, Va	2.30	
		Lodging, board, and use of horse until p. m. of the 8th (no charge), care of horse, etc	1.00	
	8.	Railroad fare, Mitchell to Culpeper	.20	
	9.	Hotel bill at Culpepper; voucher 2	1.50	
		Proportionate share of horse hire, about 40 miles (Jones *v.* United States)	2.50	
		Lodging and board in Rappahanock County, Va. (no charge), expenses care of horse, etc	1.25	
	10.	One meal at Culpeper	.50	
		Railroad fare, Culpeper to Washington	2.10	
		Lunch on cars	.30	
	19.	Railroad fare, Washington to Hagerstown (Emmett and Brown cases)	2.30	
		Dinner	.75	
	21.	Hotel bill, 2 days; voucher 3	4.00	
		Transfer baggage	.15	
		Railroad fare to Washington	2.30	
		Supper	.75	
		Street-car fare	.10	
		Jurat	.25	
				$24.75

Lewis Cochran:
For expenses actually and necessarily incurred, as per following statement, in the case of E. H. Skelsey & Co., No. 13616, and the Moline Water Power Company, No. 14518:

1886.				
July	4.	Railroad fare to New York and return	$10.00	
		Sleeping berth	2.00	
	5.	Breakfast and dinner	2.00	
	6.	Sleeping-berth returning	2.00	

In Congressional case No. 446, John Kelley *v.* United States:

	20.	Railroad and stage fare from Washington to Sweet Chalybeate Springs, Va	14.00	
		Sleeping-berth	2.00	
	23.	Sleeping-berth returning	2.00	
		Jurat	.25	
				$34.25

J. J. Linney:
For services as commissioner in behalf of the United States at Washington, D. C., on the 10th day of July, 1886, in taking depositions in the case of George E. Payne *v.* the United States, No. 10, Congressional, Court of Claims:

	10.	One day to July 10, 1886, at $3 per day	3.00	
		28 folios (by actual count) of 100 words, at 15 cents per folio	4.20	
		28 folios (additional) as stenographer	2.80	
				10.00

J. J. Linney:
For services and necessary expenses incurred as commissioner in behalf of the United States at Washington, D. C., on the 6th July, 1886, in taking depositions in the case of Wilson & Goss *v.* The United States, No. 14556, Court of Claims:

July	6.	193 folios (by actual count) of 100 words, at 15 cents per folio	28.95	
		Additional as stenographer, 10 cents per folio	19.30	
				48.25

Edward M. Watson:
For expenses actually and necessarily incurred as per following statement, in taking testimony in the case of Wood *v.* United States, at Charleston, W. Va.; and in the case of Waldron *v.* United States, at Huntington, W. Va., White Sulphur Springs, W. Va., and at the Sweet Chalybeate Springs, Va., and in the neighborhood of Old Sweet Springs, Va., said cases being in the Court of Claims, and numbered respectively:

Aug.	3.	Self and baggage to depot	.50
		Railroad fare to Charleston, W. Va	11.00
		Sleeping car	2.50
		Supper	.50
	4.	Breakfast	.50
		Self and baggage to hotel	.50
	5.	Hotel bill at Charleston, voucher 1	2.00
		Self and baggage to depot	.50
		Railroad fare to Huntington	1.65
		Seat in sleeping car	.25
	6.	Hotel bill at Huntington, voucher 2	1.50
		Railroad fare to White Sulphur	5.90
		Sleeping-car seat to White Sulphur	.75
	7.	Hotel bill at White Sulphur, voucher 3	4.00
		Railroad fare, Allegheny	.15
		Hotel bill and transportation at Sweet Chalybeate, voucher 4	2.75
	9.	Hotel bill and transportation at Old Sweet, voucher 5	4.50
		Fare to Allegheny	1.00
		Railroad to Washington	7.65
		Dinner	.75
		Sleeping car	1.00

1886.		Edward M. Watson—Continued.		
Aug.	9.	Supper	$0.50	
		Cab, depot to home	.50	
		Affidavit to account	.25	
				$51.10
		William C. McIntire:		
July	2.	For services as patent expert from the 1st day of July, 1886, to the 2d day of July, 1886, dates inclusive, 2 days, at $45 per day (absent from city, in the matter of Jabez Gill *v.* United States)		90.00
		J. J. Linney:		
Aug.	11.	For services as expert accountant, in case of Andrew Gleeson *v.* The District of Columbia, pending in Court of Claims:		
		Ten days, at $5 per day		50.00
		Robert A. Howard:		
		For expenses actually and necessarily incurred in cases of Abner J. Lewis *v.* The United States at Little Rock, Ark., and Stephen Bird, administrator, *v.* The United States, at Charleston, Mo.:		
July	10.	Transfer self and trunk to depot, Washington, D. C	.75	
		Railroad fare, Washington, D. C., to Little Rock, Ark	25.25	
		Sleeper, Washington, D. C, to Cincinnati, Ohio	3.00	
		Supper at Cumberland	.75	
	11.	Breakfast at Cincinnati, Ohio	.75	
		Parlor car to Saint Louis, Mo	1.00	
		Dinner, Vincennes, Ind	.50	
		Supper, Saint Louis, Mo	.75	
		Sleeper, Saint Louis, Mo., to Little Rock, Ark	2.50	
	12.	Breakfast at Walnut Ridge	.75	
		Dinner at Little Rock, Ark	1.00	
		Transfer at Little Rock, Ark., from depot	.50	
	13.	Two meals at Little Rock, Ark., at $1 each	2.00	
	14.	Two meals at Little Rock, Ark., at $1 each	2.00	
	24.	Railroad fare, Little Rock, Ark., to Charleston, Mo	7.15	
		Transfer to depot, Little Rock, Ark	.50	
		Sleeper to Poplar Bluff	1.50	
		Breakfast at Walnut Ridge	.75	
		Dinner, Charleston, Mo	.50	
		Supper, Charleston, Mo	.50	
		Railroad fare to Saint Louis, Mo	5.30	
		Sleeper to Saint Louis, Mo	2.00	
	25.	Breakfast at Saint Louis, Mo	.75	
		Railroad fare, Saint Louis, Mo., to Washington, D. C	21.00	
		Sleeper, Saint Louis, Mo., to Washington, D. C	5.00	
		Dinner on train	1.00	
		Supper on train	1.00	
	26.	Breakfast	.50	
		Dinner	.75	
		Supper	.75	
	27.	Transfer at Washington, D. C., from depot	.75	
		Jurat	.25	
				91.45
		Lewis Cochran:		
		For expenses actually and necessarily incurred in the case of The Moline Water Power Company *v.* The United States; No. 14518, and Mathilda M. Fairex *v.* United States, No. 104.		
July	31.	Railroad fare to New York and return	10.00	
		Sleeping berth	2.00	
Aug.	1.	Breakfast	.90	
	2.	Three meals	3.00	
		Fare on elevated railroad	.20	
		Fare from New York to Stapleton, Staten Island, and return	.20	
		Railroad fare from New York to Newton, N. J., and return	2.95	
	4.	Three meals	2.75	
		Sleeping berth, New York to Washington	2.00	

1886.		Lewis Cochran—Continued.		
Aug.	12.	Cab to depot, Washington	$0.50	
		Railroad fare, Washington to New York and return	10.00	
		Seat in Pullman car	1.25	
		Supper	.75	
	13.	Hotel bill, voucher 1	3.00	
		Three meals	3.00	
	14.	Two meals	2.00	
		Railroad fare, New York to Newton, N. J., and return	2.95	
	16.	Three meals	3.00	
		Extra fare, Congressional express, Pennsylvania Railroad, parlor car	2.35	
		Cab fare	.50	
		Jurat	.25	
				$53.55
		Lewis Cochran: For expenses actually and necessarily incurred as per following statement, in the case of M. M. Fairex *v.* United States, Congressional No. 104:		
July	25.	Railroad fare, Washington to New York City and return	10.00	
		Sleeping berth	2.00	
	29.	Breakfast and dinner	1.85	
	27.	Breakfast, dinner, and supper	3.00	
		Berth in sleeper	2.00	
		Jurat	.25	
				19.10
		Edward M. Watson: For expenses actually and necessarily incurred in taking proof in the following cases in Court of Claims: No. 1236 Congressional, J. H. Howard *v.* United States; 1234, M. Ledbetter *v.* United States; 155, W. B. Simms *v.* United States; McBride *v.* United States; 12887, Younge Burge *v.* United States:		
Aug.	11.	Railroad fare, Holly Springs, Miss	22.35	
		Sleeping-car fare to Cincinnati	3.00	
		Self and baggage to depot	.75	
	12.	Breakfast	.75	
		Dinner	.75	
		Sleeper from Cincinnati to Holly Springs	3.50	
		Supper	1.00	
	13.	Breakfast	.75	
		Dinner	.75	
		Supper	.75	
		Self and baggage, depot to city	.50	
	24.	Board and lodging ten days, voucher 4	20.00	
		To depot	.25	
		Railroad fare to Oxford	.90	
		Hack from depot to city	.25	
		Dinner	.75	
		Supper	.75	
	25.	Hack, city to depot	.25	
		Railroad fare to Holly Springs	.90	
		Depot to hotel	.25	
	27.	Self and baggage to depot	.50	
		Supper	.75	
		Railroad fare to Canton	4.90	
		Sleeper to Canton	2.00	
		Baggage, depot to hotel	.25	
	28.	Hotel bill, voucher 1	1.50	
		Baggage, hotel to depot	.25	
		Ticket to Jackson	.70	
		Hack to city	.50	
	30.	Hotel bill, voucher 2	5.75	
		Ticket (railroad) to Forrest	1.35	
		Seat in sleeper to Forrest	.50	
		Baggage to hotel	.25	
	31.	Hotel bill, voucher 3	2.00	
		Baggage to depot	.25	
		Railroad fare to Jackson	1.35	
		Seat in sleeper to Jackson	.50	

1886.		Edward M. Watson—Continued.		
Aug.	31.	Ticket to Holly Springs (railroad)	$5.60	
		Sleeper to Holly Springs	2.00	
Sept.	1.	Self and baggage from depot	.50	
		Breakfast	.75	
	6.	Self and baggage to depot	.50	
		Breakfast	.75	
		Board five days, voucher 4	10.00	
		Railroad fare to Washington	23.75	
		Sleeper to Cincinnati	3.50	
		Dinner	.75	
		Supper	.75	
	7.	Breakfast	1.00	
		Sleeper to Washington	3.00	
		Dinner	.75	
		Supper	.75	
		Self and baggage, depot to home	.75	
		Affidavit to this account	.25	
				$137.80
		J. J. Linney:		
Aug.	15.	For services as expert accountant in case of Andrew Gleeson *v.* The District of Columbia, pending in Court of Claims, 10 days, at $5		50.00
		B. Wilson:		
		For expenses actually and necessarily incurred in going from Washington, D. C., to attend the taking of claimants' depositions in cases of Irwin's Executor *v.* The United States, in No. 912 in Court of Claims, and seven other cases in New York; in Valentine, administrator, No. 138, in Brooklyn, and in Thomas Cushing, administrator, and other cases in Boston:		
July	13.	Hack hire in Washington to depot	.50	
		Railroad fare, Washington to New York	6.50	
		Extra fare on train	2.35	
		Lunch on train	.85	
		Hack hire, train to Coleman House, New York	1.00	
	14.	Street-car fare in New York (Government business)	.40	
	15.	Street-car fare in New York and Brooklyn (Government business)	.26	
	18.	Coleman House bill, 5 days, voucher 1	21.00	
		Hack hire to depot in New York	1.00	
		Railroad fare, New York to Boston	5.00	
		Lunch on train	.70	
		Hack hire to hotel	.50	
	20.	Bill at Young's Hotel, voucher 2	8.80	
		Hack fare to depot	.50	
		Railroad fare, Boston to New York	5.00	
		Hack hire to New York Hotel from depot	.50	
		Street-car fare in New York to conclude testimony in Irwin's case	.20	
	21.	Board for one day at Coleman House, voucher 3	3.75	
		Hack fare to depot in New York	1.00	
		Railroad fare from New York to Washington, D. C	6.50	
		Extra fare, limited train	2.35	
		Lunch on train	.70	
		Street-car and hack fare, Washington	.30	
		Jurat	.25	
				69.91
		[It was necessary for me to go on first train, which was the limited, to arrange about depositions, and having concluded in New York, came on limited to avoid expense there.—B. WILSON, assistant attorney.]		
		B. Wilson:		
		For expenses actually and necessarily incurred in taking depositions in case of Norfolk County Ferry Committee *v.* United States, Congressional No. 61:		
Sept.	11.	Street-car fare and cab to wharf	.30	
		Round trip steamboat fare	3.00	
	14.	State-room, going and returning, $2 each	4.00	

1886.	B. Wilson—Continued.		
Sept. 12.	Supper and breakfast on boat, 75 cents each		$1.50
12–13.	Hotel bill (Sunday and Monday morning), dinner, lodging, and breakfast, voucher 1		3.00
13–14.	Hotel bill, supper, lodging, and breakfast, voucher 2		2.50
14.	Dinners and room, 13th and 14th insts., voucher 3		2.75
	Supper on boat returning		1.00
15.	Breakfast on return		.70
	Returning, street-car and cab (raining)		.30
	Jurat		.25
			$19.30

[I spent Sunday and Monday night at Virginia Beach instead of Norfolk, paying my own expenses in going to and from Norfolk. It cost the Government no more and gave me the opportunity of sleeping on the seashore instead of in the heated atmosphere of Norfolk.—B. WILSON, assistant attorney.]

Henry L. Hallett:

July 29.	For services and necessary expenses incurred as United States commissioner in behalf of the United States, at Boston, Mass., on July 29, 1886, in taking depositions in the case of Franklin Lee *et al.* *v.* United States, No. 66 Congressional:		
	One day, at $3 per day	3.00	
	97 folios (by actual count) of 100 words, at 15 cents per folio	14.55	
			17.55

Harrison H. Dodge:

	For services and necessary expenses incurred as a witness in behalf of the United States, at Washington, D. C., on the 10th day of March, 1887, in the case of William Buckley *v.* The District of Columbia, No. 357 Court of Claims:		
Mar. 10.	Mileage of witness from Mount Vernon to Washington, 17 miles, at 5 cents per mile each way	1.70	
	Attendance of witness one day, to wit: March 10, 1886.	1.50	
			3.20

William Hodgson:

	For services and expenses incurred as commissioner in behalf of the United States, at Hastings, Minn., on the 16th day of August, 1886, in taking depositions in the case of Peter Collier *v.* The United States, No. 14552, Court of Claims:		
Aug. 16.	One day's services as commissioner, at $3 per day	3.00	
	11 folios (by actual count) of 100 words, at 15 cents per folio	1.65	
	Mileage of witness from Hastings, Minn., to Hastings, Minn., 2 miles each way, at 5 cents per mile each way	.20	
	Attendance of witness, to wit, William G. Le Duc, 1 day in above case, at $1.50 per day, voucher 1	1.50	
			6.35

Lewis Cochran:

	For expenses actually and necessarily incurred, as per following statement, in cases in the United States Court of Claims: The Moline Water-Power Company *v.* United States, No. 14518, E. H. Skelsey & Co. *v.* United States, No. 13,316:		
31.	Railroad fare, Washington to New York and return	10.00	
	Sleeping-car berth	2.00	
Sept. 1.	Three meals	3.00	
2.	Three meals	2.75	
3.	Three meals	2.75	
4.	Two meals	2.00	
6.	Two meals	2.00	
9.	Two meals	2.00	
	Carriage	.50	
	Extra fare, limited express, New York to Washington	2.35	
	Carriage	.50	

In case Rebecca A. Minor *v.* United States, 289 Congressional:

16.	Railroad fare, Washington to New York and return	10.00

1886.		Lewis Cochran—Continued.		
Sept.	16.	Seat in parlor car	$1.25	
		One meal	1.00	
	17.	Hotel bill, voucher 1	3.00	
		Two meals	2.00	
	20.	Two meals	2.00	
		Seat in parlor car, New York to Washington	1.25	
		Carriage	.50	
		Jurat	.25	
				$51.10
		Benjamin Wilson:		
		For expenses actually and necessarily incurred in going from Washington, D. C., to Berkeley Springs, W. Va., to attend for the Government the taking of depositions by claimants in the case T. C. Duval, administrator, *v.* The United States, No. 1260, pending in the Court of Claims:		
	18.	Street-car fare to depot, Washington	.05	
		Railroad ticket, round trip	6.50	
	20.	Hotel bill from Saturday night to Monday after dinner, voucher	5.00	
		Returning, street-car fare, Washington	.05	
		Supper	.50	
				12.10
		F. P. Dewees:		
		For expenses actually and necessarily incurred, as per following statement:		
		In cases of Lee and Dunbar *v.* United States; Forehand & Wadsworth *v.* United States, and patent cases:		
July	24.	Transfer to depot	.50	
		Railroad fare to Philadelphia	4.00	
		Parlor car from Baltimore	.50	
		Lunch en route	.75	
		Transfer, Philadelphia	.25	
		Dinner	1.00	
	25.	Two meals	1.75	
	26.	Two meals	1.75	
	27.	Three lodgings and breakfasts, voucher	6.00	
		Transfer	.25	
		Railroad fare to New York	3.00	
		Transfer at New York	1.00	
		Street-car fare	.10	
		Dinner	1.00	
		New York to Providence (steamer)	3.25	
		State-room	1.00	
		Supper	1.00	
		Breakfast	1.00	
	28.	Railroad fare, Providence to Boston	1.00	
		Transfer at Boston	.75	
		Two meals	1.80	
	29.	Three meals	2.75	
	30.	Two meals	1.80	
Aug.	2.	Hotel bill (Hartford), voucher	11.50	
July	30.	Hotel bill (Boston), voucher	4.00	
		Transfer, Boston	1.00	
		Railroad fare, Boston to Springfield	2.23	
	31.	Street-car fare	.24	
Aug.	2.	Street-car fare	.24	
		Transfer baggage	.25	
		Railroad fare to New York	3.30	
		Pullman car	1.50	
	3.	Transfer	1.25	
		Two meals in New York	2.00	
		Fare to Washington, parlor car	7.75	
		Supper	.65	
		Transfer	.25	
		Jurat	.25	
				72.61

1886. F. P. Dewees:
For expenses actually and necessarily incurred as per following statement, Ferris case:

Sept.	14.	Transfer	$0.40
		Railroad fare to Philadelphia	5.25
		Trafisfer	.50
		Supper	1.00
	15.	Hotel bill, voucher	2.00
		Two meals	1.80
		Transfer	.50
	11, 13–14.	Telegrams (30, 25, and 25), vouchers, Weightman	.80
	15.	Transfer	.35
		Railroad fare, Pottsville to Harrisburg	2.65
		Dinner	.75
		Railroad fare, Harrisburg to Williamsport	2.80
	16.	Hotel bill, Williamsport, voucher	2.25
		Baggage transfer	.25
		Railroad fare, Williamsport to Erie	7.45
		Pullman car	1.00
		Transfer at Erie	.50
	18.	Hotel bill, Reed House, Erie, voucher	6.50
		Transfer	.50
		Railroad fare to Meadville	1.95
	20.	Railroad fare to Pittsburgh	3.55
		Dinner	.75
		Railroad fare, Pittsburgh to Harrisburg	7.45
		Pullman car	2.00
	21.	Hotel bill at Harrisburg, voucher	2.00
		Railroad fare to Pottsville	2.65
		Transfer	.25
	25.	Transfer, Ferris case	.50
		Railroad fare to Philadelphia	3.15
		Transfer	.50
		Two meals	2.00
		Room, hotel bill, Philadelphia, voucher	2.00
	26.	Three meals	2.50
		Transfer	.50
		Railroad fare to Washington	4.00
		Transfer	.50
		Jurat	.25
			$73.75

J. H. Robinson:

Oct. 2. To this amount for 18 days' services, at $5 per day, from September 10, 1886, to September 30, 1886, inclusive. These services were rendered in examining the old records of the Board of Public Works, and interviewing parties conversant with city improvements by said Board in connection with the defense of suits now pending in the Court of Claims against the District of Columbia, and especially in defense of the suit of Andrew Gleason *v.* District of Columbia, No. 41 ..... 90.00

Charles W. Russell:
For expenses actually and necessarily incurred as per following statement in taking depositions in case of W. E. Hebbard, administrator, *v.* United States, at New York:

Traveling expenses in case above on August 8, 9, and 10, railroad fare, round trip			$10.00
		Sleeping car	2.00
Aug.	8.	Three meals, 30 cents, 15 cents, 45 cents	.90
	9.	Three meals, 40 cents, 15 cents, 40 cents	.95
	10.	Three meals, 25 cents, 25 cents, 35 cents	.85
		Lodgings, 75 cents, 50 cents; voucher 1	1.25
		Telegram, voucher 2	.22
		Street car fare	.50

Taking depositions in case of Cassius F. Lee *v.* United States, in Loudoun county, Va. Traveling expenses going to Loudoun county, Va., to take deposition, August 16 and 17:

Railroad fare to Leesburg	1.35

1886.		Charles W. Russell—Continued.		
Aug.	10.	Carriage ride of 21 miles, voucher 3	$2.00	
		Railroad fare, Round Hill to Washington	1.75	
		Meals, 55 cents, 75 cents, 25 cents	1.55	
				$23.32
		Robert L. Miller:		
Oct.	19.	For services and necessary expenses incurred as stenographer and commissioner in behalf of the United States, at Washington, D. C., on the 19th day of October, 1886, in taking depositions in the case of Robert M. Chambers *v.* the United States, No. 14683, Court of Claims:		
		One day's services, to wit, October 19, at $3 per day	3.00	
		115 folios (by actual count) of 100 words at 15 cents per folio	17.25	
		Additional as stenographer, 10 cents per folio	11.50	
				31.75
		Edward W. Whitaker:		
	25.	To one day's attendance as a witness on behalf of the District of Columbia in the case of Andrew Gleeson *v.* The District of Columbia, No. 41, Court of Claims, in obedience to the subpœna hereto attached		1.50
		J. E. Williams:		
		For services in taking depositions in behalf of the United States in the following cases:		
Sept.	14–15.	S. W. Craft and Peter Cook *v.* United States at Lonoke.	$30.00	
	16.	William Brent *v.* United States at Benton	15.00	
	17.	John Hopkins *v.* United States at Little Rock	10.00	
	20.	S. W. Craft and Peter Cook *v.* United States at Little Rock	10.00	
	22.	S. W. Craft *v.* United States at Jacksonville	15.00	
	23.	Thomas Watkins *v.* United States at Little Rock	*10.00	
	23–24.	Cobb & Lee Allen *v.* United States at Pine Bluff	30.00	
	25.	S. W. Craft *v.* United States at Little Rock	10.00	
	27–28.	Orrin Z. Dodd *v.* United States at Augusta	30.00	
		For expenses actually and necessarily incurred as per following statement:		
	14.	Railroad fare to Lonoke and return	2.20	
	15.	Hack from depot, Little Rock, voucher 1	.50	
	16.	Dinner, Little Rock, voucher 2	.75	
		Street-car fare	.10	
		Railroad fare, Benton and return	1.25	
		Hack from depot, Benton, voucher 3	.50	
		Hotel fare, Benton, voucher 4	.75	
	22.	Railroad fare, Jacksonville and return	.70	
		Hack, voucher 5	.50	
	23.	Railroad fare, Pine Bluff and return	3.00	
		Hotel fare, voucher 6	1.50	
	26.	Railroad fare and hack to Augusta, voucher 7	4.00	
	27.	Lodging, breakfast, and dinner, vouchers 8 and 9	1.50	
	28.	Board bill, Augusta, voucher 10	2.00	
		Railroad fare, Augusta to Little Rock, voucher 11	4.00	
		Supper at Brinkly, voucher 12	.50	
		Hack to and from depot, Little Rock, vouchers 13 and 14.	1.00	
				184.75
		Credit by disallowance of charge on September 23 at Little Rock, Ark., as the same day was charged for at Pine Bluff		10.00
				174.75
		J. H. Robinson:		
Nov.	1.	For services as expert in examining accounts and looking up witnesses in the cases of Andrew Gleeson *v.* District of Columbia, No. 41, and the case of Samuel J. Ritchie *v.* District of Columbia, No. 150, pending in the United States Court of Claims, 25 days at $5 per day from October 1, 1886, to and including October 30, 1886		125.00

* Disallowed.

1886. Felix Brannigan:

For expenses actually and necessarily incurred as per following statement in the following cases: Kinney *v.* United States, No. 13822; St. Cecelia Academy *v.* United States, No. 156; Fanny M. Wells *v.* United States, No. 324; Planche *v.* United States, No. 312; Hertzof *v.* United States, No. 670; Prudhomme *v.* United States, No. 663, all in Court of Claims:

July	22.	Baggage and self to railroad depot, Washington, D. C.	$0.50
		Railroad fare, Washington, D. C., to Cincinnati, Ohio.	11.00
		Sleeping-car fare	3.00
		Supper	.75
	23.	Hack from railroad depot, Cincinnati, Ohio	1.00
		Three meals, at $1 each, at Cincinnati, Ohio	3.00
	24.	Lodgings, voucher 1	1.50
		Hack to railroad depot, Cincinnati	1.00
		Railroad fare, Cincinnati to Nashville, $8.50; Pullman car, $1.50	10.00
		Breakfast, $1; dinner, $1; supper, 75 cents	2.75
		Hack hire, Nashville (Government business)	1.50
		Railroad fare, Nashville to New Orleans	18.40
		Sleeping-car fare	3.00
	25.	Breakfast, 75 cents; dinner, $1.; supper, $1	2.75
		Hack hire from railroad depot, New Orleans	1.00
	26.	Lodgings, voucher 2	2.00
		Telegram (Government business), voucher 3	.70
		Breakfast, $1; dinner, $1; supper, 75 cents	2.75
		Hack to railroad depot (2 miles)	2.00
		Railroad fare, New Orleans to Provencal, La	8.95
		Sleeping-car fare	3.00
	27.	Stage fare, Provencal to Nachitoches	2.00
		Three meals, at 75 cents each	2.25
	28.	Three meals, at 75 cents each	2.25
		Room two days, voucher 4	3.00
		Stage from Nachitoches to Provencal	2.00
		Railroad fare, Provencal to New Orleans	8.95
		Bus fare Alexandria, La., 50 cents; baggage, 50 cents	1.00
	29.	Three meals, at 75 cents each	2.25
	30.	Three meals, at 75 cents each	2.25
	31.	Three meals, at 75 cents each	2.25
		Lodgings, voucher 5	5.75
		Bus to railroad depot, 50 cents; baggage, 50 cents	1.00
		Sleeping car, Alexandria to New Orleans	3.00
		Notary's fee for jurat	.25
			$118.75

Felix Brannigan:

For expenses actually and necessarily incurred as per following statement in following cases: Fanny M. Mills, No. 324; Planche, No, 312; Hester Neely, executrix, No. 500; Ely D. Young, No. 879; G. M. Barton, No. 1148; W. D. Walker, No. 867; P. Sheehan, No. 741; H. Baker, No. 1149; Mary A. E. Harris, No. 1330; James Sessions, No. 806; John Mack, No. 826; Preston Chavis, No. 571; W. S. Linnin, No. 1141; James H. Stafford, No. 784; A. E. Fortner, No. 859; Jos. A. Bradley, No. 491; Sarah M. Thomas, No. 529; Sidney Ballou, No. 519; Burk Fitzgerald, No. 399; Dan Singleton, No. 411; R. R. Butler, No. 486; Anna E. Smith, No. 872; Noah Walsh, No 646; Lizzie Thresher, No. ——; Martha J. Stewart, No. 1139; Matilda Chambliss, No. 789; Jim H. Darden, No. 865; Sterling Cato, No. ——; Celeste Dunbar, No. 569; Lawrence, No. 1232; Learned, No. 1233; all *v.* The United States:

Aug.	1.	Hack from railroad depot, self and baggage, New Orleans	1.50
		Three meals at New Orleans, $1 each	3.00
	2.	Three meals at New Orleans, $1 each	3.00
		Telegram on Government business, voucher 1	.25

1886.		Felix Brannigan—Continued.	
Aug.	3.	Three meals at New Orleans, $1 each	$3.00
	4.	Three meals at New Orleans, $1 each	3.00
		Lodging, New Orleans, 1 to 4, inclusive, voucher 2	8.00
		Hack to railroad depot, New Orleans, self and baggage	1.00
		Railroad fare, New Orleans to Vicksburgh, Miss	6.85
		Sleeping-car fare	2.00
	5.	Bus fare, Vicksburgh, 50 cents; baggage, 50 cents	1.00
		Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	6.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	7.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	8.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	9.	Breakfast, 75 conts; dinner, $1; supper, 75 cents	2.50
	10.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	11.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	12.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	13.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
		Lodgings at Vicksburg, 5th to 13th, inclusive, voucher 3	8.00
		Hack to steamboat landing, 2 miles	2.00
		Fare on steamboat, Vicksburgh to Natchez	4.00
		Hack fare, steamboat landing, Natchez	1.50
	14.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	15.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	16.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	17.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	18.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
		Lodging at Natchez, 13th to 18th, voucher 4	5.00
		Baggage to railroad depot	.50
		Railroad fare, Natchez to Port Gibson	1.75
		Hack from depot, Port Gibson, self and baggage	1.00
	19.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
	20.	Breakfast, 75 cents; dinner, $1; supper, 75 cents	2.50
		Lodging at Port Gibson, 2 nights at $1, voucher 5	2.00
		Hack to depot, Port Gibson, self and baggage	1.00
		Railroad fare, Port Gibson to Harriston	.75
		Hack from Harriston to Fayette	2.00
	21.	Three meals at Fayette, 75 cents each	2.25
	22.	Three meals at Fayette, 75 cents each	2.25
	23.	Three meals at Fayette, 75 cents each	2.25
	24.	Three meals at Fayette, 75 cents each	2.23
		Lodging at Fayette, 4 days, at $1, voucher 6	4.00
		Hack from Fayette to Harriston	2.00
		Railroad fare, Harriston to Natchez	.95
		Baggage from depot, Natchez	.50
	25.	Luncheon, Natchez, $1; carriage hire, Government business, $2	3.00
	26.	Luncheon, Natchez, $1; carriage hire, Government business, $2	3.00
	27.	Luncheon, Natchez, $1; carriage hire, Government business, $2	3.00
		Hack for United States witnesses	2.00
		Fees paid commissioner and witnesses in depositions for United States, Learned *v.* United States, voucher 7	10.50
		Subpœnas for witnesses, 50 cents; serving fee, 50 cents; voucher 8	1.00
		Baggage to depot, Natchez	.50
		Railroad fare, Natchez to Harriston	.95
		Hack from Harriston to Fayette	2.00
	28.	Three meals at Fayette, 75 cents each	2.25
	29.	Three meals at Fayette, 75 cents each	2.25
		Lodging, Fayette, voucher 9	1.00
		Hack from Fayette to Harriston	2.00
		Railroad fare, Harriston to New Orleans	5.00
		Sleeping-car	2.00
	30.	Hack to hotel, New Orleans, self and baggage	1.00
		Three meals, at $1 each, New Orleans	3.00
		Hack to railroad depot, New Orleans	1.00
		Railroad fare, New Orleans to Pulaski, Tenn	16.40
		Sleeping-car fare	4.00
	31.	Three meals, at 75 cents each	2.25

1886.	Felix Brannigan—Continued.		
Aug. 31.	Telegram, Government business, voucher 10	$0.30	
	Notary's fee for jurat	.25	
			$187.20

Felix Brannigan:
For expenses actually and necessarily incurred, as per following statement, in following cases: Wynne *v.* United States, No. 581; St. Cecilia Academy *v.* United States, No. 156; Kenny *v.* United States, No. 13,822:

Sept. 1.	Railroad fare, Pulaski to Nashville, Tenn	2.65	
	Omnibus from depot, Nashville, 50 cents; baggage, 50 cents	1.00	
	Hack hire, Government business, $2; 3 meals, at $1, $3	5.00	
2.	Three meals, at $1, Nashville	3.00	
3.	Three meals, at $1, $3; hack hire, Government business, $2	5.00	
4.	Three meals, at $1, $3; hack to railroad depot, $1	4.00	
	Railroad fare, Nashville to Cincinnati, $8.50; sleeper, $3	11.50	
5.	Transfer baggage, at Cincinnati, 50 cents; omnibus, 50 cents	1.00	
	Three meals, Cincinnati, at $1 each	3.00	
	Room rent, 1 day, voucher 1	1.50	
	Hack to railroad depot	1.00	
	Railroad fare, Cincinnati to Old Point, Va	18.40	
	Sleeping-car	2.50	
6.	Three meals, at 75 cents each	2.25	
7.	Bill at Old Point (Hygeia Hotel), voucher 2	3.00	
	Baggage from hotel to steamboat	.50	
	Steamboat fare, Old Point to Washington, D. C	2.00	
	Stateroom, $1; supper on boat, $1	2.00	
8.	Hack from steamboat landing, Washington, D. C., self and baggage	1.00	
	Notary's fee for jurat	.25	
			70.55

Felix Brannigan:
For expenses actually and necessarily incurred, as per following statement, in case of Freeman B. Prince, administrator, *v.* The United States (French Spoliation case):

16.	Hack to railroad depot, Washington, D. C., self and baggage	.50	
	Railroad fare, Washington, D. C., to New York City, $6.50; sleeper, $2	8.50	
17.	Breakfast, $1; dinner, $1, in New York	2.00	
	Transfer of baggage to Fall River boat	.50	
	Fare, New York to Boston, via Fall River	4.00	
	Stateroom on boat, $1; supper on boat, $1	2.00	
18.	Cab from depot at Boston, self and baggage	.50	
	Three meals at Boston—breakfast, $1; dinner, $1.25; supper, 75 cents	3.00	
24.	Railroad fare, Boston to Portland, Me	3.00	
	Three meals—breakfast, $1; dinner, $1.25; supper, 75 cents	3.00	
	Hack from railroad depot, Portland, Me	.50	
25.	Lodging, Portland, Me., voucher 1	.75	
	Breakfast, Portland, Me., $1; hack to railroad depot, $1	2.00	
	Railroad fare, Portland to Auburn and return	2.00	
	Dinner at Auburn, $1; supper at Portland, $1	2.00	
	Hack to railroad depot, Portland	1.00	
	Railroad fare, Portland to Boston, Mass	3.00	
	Sleeping-car	1.50	
28.	Three meals at Boston—breakfast, 85 cents; dinner, $1.20; supper, 95 cents	3.00	
29.	Lodging in Boston, voucher 2	2.00	
	Breakfast and dinner in Boston, $1 each	2.00	
	Hack to Railroad depot, Boston, self and baggage	1.00	
	From Boston to New York, via Fall River line	4.00	
	State-room on boat, $1; supper on board, $1	2.00	
30.	3 meals in New York, $1 each	3.00	
	Baggage from Fall River boat	.50	

1886.		Felix Brannigan—Continued.		
Sept.	30.	Railroad fare, New York to Washington, $6.50; sleeper, $2	$08.50	
		Notary's fee for jurat	.25	
				$66.00
		William C. McIntire:		
		For services as patent expert from the 11th day of August, 1886, to the 30th day of September, 1886, 29½ days, at $25 per day..		737.50
		[As per statement of days and parts of days served in the respective cases against the United States attached hereto and forming part of this account.]		
		Robert L. Miller:		
		For services as United States commissioner in behalf of the United States at Washington, D. C., on the 9th and 10th of November, 1886, in taking depositions in the case of John H. Dialogue, surviving partner *v.* The United States, No. 13384, Court of Claims:		
		1 day, to wit, November 9, 1886, at $3 per day	3.00	
		130 folios (by actual count) of 100 words, at 15 cents per folio	19.50	
		Additional as stenographer, 10 cents per folio	13.00	
				35 50
		Edward M. Watson:		
		For expenses actually and necessarily incurred as per following statement, in the following cases: J. E. Howard *v.* United States, No. ——; McKnight *v.* United States, No. 355, Court of Claims:		
Oct.	30.	Railroad ticket to Holly Springs, Miss	22.35	
		Sleeping car fare to Cincinnati	3.00	
	31.	Breakfast	.75	
		Dinner	.75	
		Supper	1.00	
Nov.	1.	Lodging and breakfast, voucher 1	2.00	
		To and from hotel to depot	.50	
		Dinner	.75	
		Sleeping-car fare to Holly Springs	3.50	
		Supper	.75	
	2.	Breakfast	.75	
		Depot to hotel	.25	
	6.	Telegram, voucher 2	.33	
		Telegram, voucher 3	.20	
	7.	Board 2½ days, voucher 4	5.00	
		Hotel to depot	.25	
		Railroad ticket to Paducah, Ky	5.75	
		Breakfast	.75	
		Seat in sleeping car	1.00	
		Dinner	.75	
		Depot to hotel	.25	
	8.	Hotel bill, voucher 5	2.50	
		Transportation to Calvert via Little Cypress, voucher 6	2.00	
		Railroad ticket to Dawson	1.30	
		Railroad ticket to Louisville	4.80	
		Supper	.75	
		Sleeper to Louisville	2.00	
		Railroad ticket to Washington City	17.50	
	9.	Sleeper to Cincinnati	1.50	
		Breakfast	1.00	
		Sleeping-car to Washington city	3.00	
		Dinner	.75	
		Supper	.75	
	10.	From depot home	.50	
		Jurat to account	.25	
				89.23
		C. A. Brandenburg:		
		For services as commissioner in behalf of the United States, at Memphis, Tenn., on the 16th day of October, first and second days November, 1886, in taking depositions in the case of John W. Ledbetter *v.* The United States, No. 368, Congressional; Court of Claims:		
		One day, to wit, October 16, at $3 per day	3.00	

1886.		C. A. Brandenburg—Continued.		
Nov.	10.	52.26 folios (by actual count) of 100 words, at 15 cents per folio	$7.84	
		Additional, as stenographer, 10 cents per folio	5.22	
				$16.06
		J. J. Linney:		
		For services as commissioner in behalf of the United States, at Washington, D. C., on the 25th, 26th, 27th, and 28th days of October, 1886, in taking depositions in the case of Andrew Gleason *v.* District of Columbia, No. 41, Court of Claims:		
		One day, at $3 per day	3.00	
		482 folios (by actual count) of 100 words, at 15 cents per folio	72.30	
		Additional, as stenographer, 10 cents per folio	48.20	
		279 folios of copying, at 15 cents	41.85	
				165.35
		Robert A. Howard:		
		For expenses actually and necessarily incurred in going to and returning from Philadelphia, New York, and Boston, in the following cases, to wit: Willing, administrator, No. 1, 193, French spoliation; Insurance Company North America, No. 469, French spoliation; Lydia Machette, No. 119, French spoliation; Jos. Brobson, No. 257, French spoliation; Chas. E. Alexander, No. 370, French spoliation; Durant & Durant, No. 11431, Court of Claims, all *v.* The United States:		
Oct.	22.	Transfer to depot, Washington, D. C.	.50	
		Railroad fare and parlor car to Philadelphia, Pa	4.75	
		Transfer to hotel, Philadelphia, Pa	.25	
	23.	Hotel bill at Philadelphia, voucher 1	6.25	
		Transfer to depot, Philadelphia	.50	
		Railroad fare and parlor car to New York	3.50	
		Dinner en route	1.00	
		Transfer to hotel, New York	.55	
	25.	Hotel bill, two days, New York, voucher 2	10.00	
		Transfer to depot, New York	.50	
		Railroad fare, New York to Boston	5.00	
		Sleeping-car fare, New York to Boston	2.00	
	26.	Transfer from depot, Boston	.50	
		Breakfast, Boston	1.00	
		Luncheon, Boston	.50	
		Dinner, Boston	1.00	
		Transfer to depot, Boston	.50	
		Railroad fare, Boston to New York, limited	7.00	
		Transfer to hotel, New York	.50	
	27.	Hotel bill, one day, New York, voucher 3	4.00	
		Transfer to depot, New York	1.00	
		Railroad fare, New York to Washington, D. C., limited	8.85	
	28.	Transfer from depot, Washington, D. C	.50	
Nov.	16.	Affidavit to account	.25	
				60.40
		F. P. Dewees:		
		For expenses actually and necessarily incurred as per following statement:		
Oct.	23.	Transfer, Washington	.25	
		Railroad fare, Washington to Philadelphia (Williams case)	4.00	
		Parlor car for Baltimore	.50	
		Transfer, Philadelphia	.25	
		One meal	1.00	
	24.	Three meals, 75 cents, $1, 75 cents	2.50	
	25.	Hotel bill, voucher 1	4.00	
		Transfer to depot	.25	
		Two meals, Philadelphia	1.75	
		Railroad fare to New York (limited) Cobb case	3.50	
		Street car far in Philadelphia	.36	
		Transfer in New York	1.00	
		One meal	1.00	

1886.		F. P. Dewees—Continued.		
Oct.	25.	Fare New York to New Haven	$1.00	
		Stateroom	1.00	
	26.	Transfer, New Haven	.50	
		One meal	.75	
		Railroad fare to Springfield	1.55	
	28.	Railroad fare, Springfield to New Haven (Morse Arms)	1.55	
		Transfer	.50	
		One meal	1.00	
	29.	Hotel bill, New Haven, voucher 2	3.00	
		Transfer	.50	
		Railroad fare, Springfield (Cobb)	1.55	
		One meal	1.00	
	30.	Hotel bill, Springfield, voucher 3	11.50	
		Telegrams, $1.15, and two transfers to armory (raining)	2.15	
		Railroad fare to New York	4.05	
		Two meals, $1 each	2.00	
		Railroad fare to Philadelphia	3.00	
		Transfer	.25	
	31.	Hotel bill, Philadelphia, voucher 4	2.00	
		Two meals, 50 cents, $1	1.50	
		Transfer	.25	
Nov.	2.	Fare, Pottsville to Philadelphia (Williams case)	3.15	
		Transfer	.25	
		One meal	.75	
	3.	Three meals, 75 cents, $1, 75 cents	2.50	
		Street car fare	.24	
	4.	Hotel bill, voucher 5	4.00	
		Two meals, 50 cents, $1	1.50	
		Transfer	.25	
		Railroad fare to Washington (limited)	5.35	
		Jurat	.25	
				$79.20
		Lewis Cochran:		
Oct.	6.	For expenses actually and necessarily incurred as per following statement, in going to Sweet Chalybeate Springs, Va., to take depositions in Congressional case No. 446, John Kelley *v.* United States.		
		Cab to station, Washington	.50	
		Dinner	.75	
		Supper	.75	
	7.	Breakfast	.75	
	9.	Hotel bill, voucher 1	7.50	
	10.	Dinner 75 cents, and supper 75 cents	1.50	
		Railroad fare from Washington to Sweet Chalybeate Springs and return, including stage fare charged in hotel bill	14.00	
		Cab to residence	.50	
		Jurat	.25	
				26.50
		Felix Brannigan:		
		For expenses actually and necessarily incurred as per following statement, in cases of Skelsey & Co., *v.* United States; Thomas Sherman *v.* United States; Congressional, No. 453; G. W. Brown *v.* United States, Congressional, No. 462:		
Nov.	2.	Hack for self and baggage to depot, Washington, D. C	.50	
		Railroad fare, Washington to Chicago, Ill., including sleeper, etc	20.00	
		Dinner and supper en route, $1 each	2.00	
	3.	Hack from depot, Chicago, self and baggage	1.00	
		Three meals at Chicago, $1 each	3.00	
		Railroad fare, Chicago to Rock Island, $5.15, sleeper $1.50	6.65	
		Hack to Rock Island depot	1.00	
	4.	Hack hire in Rock Island, Government business	3.00	
	5.	Hack hire in Rock Island, Government business	2.00	
	6.	Hack hire in Rock Island, Government business	2.50	
	11.	Hack hire in Rock Island, Government business	2.00	
	12.	Hack hire in Rock Island, Government business	2.00	

1886.	Felix Brannigan—Continued.		
Nov. 13.	Hack hire in Rock Island, Government business	$2.50	
	[The above hack hire was necessary in order to consult with witnesses for the United States in the case of Skelsey & Co., who were at Rock Island Arsenal, and at Davenport, Iowa.]		
14.	Hotel bill at Rock Island, ten and three-fourths days, voucher 1	46.15	
	Bus to depot, Rock Island, self and baggage	.50	
	Railroad fare, Rock Island to Chicago, $5.15, sleeper $1.50	6.65	
15.	Baggage transferred from Rock Island railroad to Fort Wayne road, Chicago	.50	
	Two meals at Chicago, $1 each	2.00	
	Hack to railroad depot	.75	
	Railroad fare, Chicago to Washington, including sleeper	24.50	
	Supper on train	1.00	
16.	Meals en route (breakfast and dinner), $1 each	2.00	
	Hack from depot, Washington, D. C., self and baggage	.50	
19.	Railroad fare, Washington, D. C., to Culpeper, Va.	2.10	
	Seat in parlor car	.25	
20.	Hotel bill at Culpeper, Va., voucher 2	4.00	
	Railroad fare, Culpeper to Washington, D. C	2.10	
	Seat in sleeper	.25	
	Express charge on papers sent to Rock Island, Ill	.62	
	Fee for jurat	.25	
			$142.27
	J. H. Robinson:		
24.	For services as expert accountant in examining records and procuring testimony to be used in the case of Samuel J. Ritchie *v.* The District of Columbia, from November 1, 1886, to November 24, 1886, twenty days, at $5 per day		100.00
	J. E. Williams:		
12.	For services as attorney on November 3, 4, 8, 9, 10, 12, and 13, 1886; seven days, at $15 per day	105.00	
	For expenses actually and necessarily incurred as per following statement;		
3.	Railroad fare, Little Rock to Batesville and return	6.65	
	Hack fare, residence to depot, voucher 1	.50	
	Breakfast, Newport, voucher 2	.50	
4.	Hotel fare at Batesville, voucher 3	2.00	
	Supper, Newport, voucher 4	.60	
	Hack fare, depot to residence, voucher 5	.50	
7.	Hack fare, residence to depot, voucher 6	.50	
8.	Railroad fare, Van Buren and return	11.55	
	Lunch for dinner	.15	
	Hotel fare, Van Buren, voucher 7	1.50	
	Railroad fare to Fayetteville and return	5.50	
	Bus fare, Fayetteville	.25	
9.	Lodging and fare, self and team, at Prairie Grove, voucher 8	2.50	
	Hire of livery to Prairie Grove, voucher 9	2.50	
	Telegram to Bentonville, voucher 10	.50	
	Dinner at Fayetteville, voucher 11	50	
	Railroad fare, Fayetteville to Rogers and return	1.80	
	Railroad fare, Rogers to Bentonville and return	1.00	
	Bus fare at Bentonville	.25	
11.	Supper and lodging, Fort Smith, voucher 12	1.25	
12.	Hack fare to and from depot	.50	
	Breakfast at Mulberry, voucher 13	.50	
	Hack fare, depot to residence, voucher 14	.50	
			147.00
	[In cases of Sarah Case, administratrix, *v.* The United States and Charles Crowell *v.* The United States.]		
	H. J. May:		
	For expenses actually and necessarily incurred in the investigation and cross-examination of witnesses for claimants in Congressional cases Nos. 425 and 1,064 at Edenton, N. C., and Petersburg, Va.:		

1886.		H. J. May—Continued.		
Sept.	18.	Conveyance to depot, Washington City	$1.00	
		Steamboat fare, Washington to Norfolk, Va	2.00	
		State-room, Washington to Norfolk, Va	1.00	
		Supper	.75	
	19.	Breakfast	.75	
		Conveyance, Norfolk	.50	
		Dinner	1.00	
	20.	Bill Atlantic Hotel, Norfolk, voucher 1	3.00	
		Railroad fare, Norfolk to Edenton, N. C	2.60	
		Dinner	.75	
		Supper	.75	
		Steamboat and railroad fare, Edenton to Weldon, N. C	3.50	
	21.	Breakfast	.75	
		Dinner	.75	
		Railroad fare, Weldon to Petersburg, Va	2.60	
		Room at Hotel Gary, Petersburg, Va., voucher 2	.75	
		Supper	.75	
	22.	Breakfast	.75	
		Dinner	.75	
		Supper	.75	
		Railroad fare, Petersburg, Va., to Washington City	4.85	
		Conveyance, Washington City	1.00	
		Jurat	.25	
			——	$31.55

H. J. May:

For expenses actually and necessarily incurred in the defense of Department suit No. 28, Waddell, executor, *v.* The United States, in the cross-examination of claimant's witnesses, in the city of New York, N. Y.:

Oct.	4.	Conveyance to depot, Washington	.75	
		Railroad fare to New York	6.50	
		Berth in sleeper	2.00	
	5.	Breakfast	1.00	
		Dinner	1.00	
		Supper	1.00	
		Room at Albemarle Hotel, voucher 1	2.00	
		Conveyance to and from hotel, New York	2.00	
		Railroad fare, New York to Washington	8.85	
		Herdic, Washington, to No. 3127 P street	1.00	
		Jurat	.25	
			——	26.35

Josiah P. Carter:

For expenses actually and necessarily incurred as per following statement (John H. Dialogue, surviving partner, *v.* The United States, No. 13384):

		Hotel bill, meals, October 14 to 19, inclusive, voucher 1	10.00	
		Hotel bill, room, October 14 to 19, inclusive, voucher 2	7.50	
Nov.	—.	Hotel bill, meals, November 9 to 11, inclusive, voucher 3	6.00	
		Hotel bill, room, November 9 to 11, inclusive, voucher 4	4.50	
		Jurat	.25	
			——	28.25

Albert N. Miller:

For services as attorney from the 25th day of September, 1886, to the 27th day of September, 1886, dates inclusive. Two days, at $10 per day

			20.00	
Sept.	26.	Railroad ticket to Pulaski, 80 miles	2.40	
		Night's lodging at hotel	.50	
		Bus hire, from depot to hotel	.25	
	27.	Breakfast at hotel, voucher 1	.50	
		Bus hire, from hotel to depot	.25	
		Railroad ticket from Pulaski to Nashville	2.40	
		Jurat	.25	
			——	26.55

Dec.	3.	For services as attorney on December 3, 1886, one day, at $10 per day (in case of William Garrett *v.* The United States, No. 1212, Court of Claims)		10.00

		William M. Rush, jr.:		
		At Independence, Mo., before G. W. Staley, notary		
1886.		public:		
Sept.	27.	To attendance taking depositions in case of A. L. H. Crenshaw *v.* United States	$10.00	
	28.	To attendance taking depositions in case of A. L. H. Crenshaw *v.* United States	10.00	
	30.	To attendance taking depositions in case of A. L. H. Crenshaw *v.* United States	10.00	
Oct.	2.	To attendance taking depositions in case of A. L. H. Crenshaw *v.* United States	10.00	
	4.	To attendance taking depositions in case of A. L. H. Crenshaw *v.* United States	10.00	
				$50.00
		Charles H. Barrow:		
		For services and necessary expenses incurred as notary public in behalf of the United States, at Springfield, Mass., on the 2d day of August, 1886, in taking depositions in the case of Forehand & Wadsworth *v.* The United States, No. 1, Congressional, Court of Claims:		
Aug.	2.	To one day's services, to wit, August 2, 1886, at $3 per day	3.00	
		57½ folios (by actual count) of 100 words, at 15 cents per folio	8.62	
		Additional as stenographer, 10 cents per folio	5.75	
		Postage	*.16	
			17.53	
			.16	
				17.37
		J. J. Linney:		
		For services as commissioner in behalf of the United States at Washington, D. C., on the 3d day of November, 1886, in taking depositions in the case of William M. Griffith *v.* The United States, No. 14484, Court of Claims:		
Nov.	3.	One day's services, to wit, November 3, 1886, at $3 per day	3.00	
		157 folios (by actual count), of 100 words, at 15 cents per folio	23.55	
		Additional as stenographer, 10 cents per folio	15.70	
				42.25
		George H. Boston:		
Oct. 24–25.		Attendance as witness two days, in case of Andrew Gleason *v.* District of Columbia, No. 41, Court of Claims, at $1.50 per day.		3.00
		Robert L. Miller:		
		For services and necessary expenses incurred as United States commissioner in behalf of the United States at Washington, D. C., on November 19, 1886, in taking depositions in the case of Andrew Gleason *v.* The District of Columbia, No. 41, Court of Claims:		
Nov.	19.	One day's services at $3 per day	3.00	
		95 folios (by actual count) of 100 words, at 15 cents per folio	14.25	
		Additional as stenographer, 10 cents per folio	9.50	
		Attendance of 10 witnesses, one day, to wit, November 19, 1886, at $1.50 per day	15.00	
				41.75
		Edward M. Watson:		
		For expenses actually and necessarily incurred in taking proofs in the case of Jabez H. Gill *v.* The United States, No. 15188, pending in the Court of Claims:		
	29.	House to depot	.50	
		Ticket to New York	6.00	
		Chair in parlor car to Philadelphia	1.35	
		Baggage from depot to hotel	.25	

* Disallowed for the reason that there is no affidavit to this account certifying to this expense.

1886.		Edward M. Watson—Continued.		
Nov.	30.	Railroad fare to Bridesburgh and return	$0.30	
		Dinner	.75	
		Telegram to Colonel Howard, voucher 1	.15	
Dec.	1.	Railroad fare to Bridesburgh and return	.30	
		Dinner	.75	
		Hotel bill, including telegram, on official business, from A. C. Hubbs, voucher 2	8.07	
		Baggage to depot	.25	
		Seat in parlor car to New York	1.00	
		Hack to hotel	1.00	
		Baggage to hotel	.40	
	2.	Hotel bill, voucher 3	4.50	
		Hack to depot	1.00	
		Railroad fare to Bridgeport, Conn	1.30	
		Chair in car	.50	
		Hack to Smith Egge's manufactory	.75	
		Hack to Union Metallic Company's manufactory	.75	
		Telegram to Colonel Howard, voucher 4	.30	
		Railroad fare to New York	1.30	
		Chair in car	.50	
		Hack to hotel	1.00	
	3.	Hotel bill, voucher 5	2.20	
		Hack from hotel to 140 Nassau street	2.00	
		Elevated road and street car to depot	.15	
		Railroad fare to Washington	6.00	
		Seat in parlor car	2.35	
		Supper on train	.85	
		Self and baggage home from depot	.65	
		Affidavit to account	.25	
		Dinner at St. James Café	1.00	
				$48.42
		J. H. Robinson:		
Nov.	6.	For services as expert accountant in examining records and procuring testimony to be used in the cases of Samuel J. Ritchie *v.* District of Columbia, No. 150, and William Bowen *v.* District of Columbia, No. 397, from November 24 to December 4, 1886, ten days, at $5 per day		50.00
		A. M. Waddell:		
Oct.	5.	For services as counsel on behalf of the United States at Wilmington, N. C., on October 5, 1886, in the cross-examination of certain witnesses produced by the claimant in the case of Armand D. Young *v.* The United States, No. 503, Congressional, in the Court of Claims		20.00
		Edward D. Sweeney:		
		For services and necessary expenses incurred as United States Commissioner in behalf of the United States at Rock Island, Ill., from November 6, 1886, to November 13, 1886, in taking depositions in the case of E. A. Skelsey & Co. *v.* The United States, No. 13616, Court of Claims:		
Nov. 6–13.		One day's services, at $3 per day	3.00	
		680 folios (by actual count), of 100 words, at 5 cents per folio	102.00	
		Additional, as stenographer, 10 cents per folio	68.00	
		Mileage of two witnesses from Gilbertown, Iowa, to Rock Island, 10 miles, at 5 cents per mile each way	1.00	
		Attendance of 2 witnesses, one day each, viz, November 10, 1886, at $1.50 per day	3.00	
		Attendance of witnesses, Government employés, whose receipts are attached to this account, but to whom the money was not paid—John Isaacson, two days; Andrew Christenson, three days; W. A. P. Totten, four days; W. O. Gronen, one day; Andrew Pedersen, two days	*18.00	
		Express charges on depositions	.60	

* Disallowed.

1886. Edward D. Sweeney—Continued.

Nov. 6–13.	Issuing subpœnas for two witnesses from Gilbertown...	$0.50		
	Expense of serving same	1.70		
			197.80	
	By amount disallowed as above	18.00		
				$179.80

William E. Merrill:
For expenses actually and necessarily incurred, as per following statement, in the case of Alfred Pasqueau *v.* The United States, No. 14765, Court of Claims, said expenses being incurred while serving as a witness for defendants, as per voucher No. 1:

Dec. 23.	To board at Ebbitt House, Washington, D. C., voucher 1	17.00		
	Jurat	.25		
				17.25

William C. McIntire:

23.	For services between October 1, 1886, and October 23, inclusive, being 15½, at $25 per day, as per itemized account herewith	397.91		
	To six days' time absent from the city and traveling, as per itemized statement herewith	300.00		
				697.91

Cal. D. Hicks:
For services and necessary expenses incurred as notary public in behalf of the United States at Shreveport, La., on the days named in depositions, in September and October, 1886, in taking depositions in the case of Florine A. Austin, administrator, *v.* The United States, No. 13843, Court of Claims:

Sept. 28.	One day's services	3.00		
	57 folios (by actual count) of 100 words, at 15 cents per folio	8.55		
	Mileage of witness from home to my office and return, 20 miles, at 5 cents per mile, each way, voucher	1.00		
	Attendance of witness, 6 days, at $1.50 per day, voucher	9.00		
	Express charges for forwarding depositions to clerk of the court, voucher	.25		
	Amount paid W. W. Battelle for serving summons, with mileage, voucher	10.20		
				32.00

J. J. Linney:
For services as commissioner in behalf of the United States at Washington, D. C., on the 27th November, 1886, in taking depositions in the case of S. J. Ritchie *v.* The District of Columbia, No. 150, Court of Claims:

Nov. 27.	One day's services	3.00		
	219 folios (by actual count) of 100 words, at 15 cents per folio	32.85		
	Additional, as stenographer, 10 cents per folio	21.90		
	130 folios of copying, at 10 cents	13.00		
				70.75

John Irwin, jr.:
For services as commissioner, Court of Claims, in behalf of the United States, at Washington, D. C., on the 31st day of December, 1886, in taking depositions in the case of William P. Dunwoody *v.* The United States:

Dec. 31.	One day's services	3.00		
	21 folios (by actual count) of 100 words, at 15 cents per folio	3.15		
	Additional as stenographer, 10 cents per folio	2.10		
				8.25

1887.

Benjamin F. Butler:
Forehand and Wadsworth *v.* United States Congress, case No. 1. United States Court of Claims, for services as an expert witness for the United States in above cause:

Jan. 13.	Travel from Lowell, Mass., to Washington, D. C., and return, 484 miles, at 5 cents per mile each way	48.40		
14.	Compensation as expert	50.00		
				98.40

1887.		John McBrooks:		
		For services and expenses as attorney, representing the United States, from the 1st day of November, 1886, to the 15th day of December, 1886:		
		For 29 days' services, at $10 per day	$290.00	
Nov.	8.	Railroad fare from Memphis to Clarksville, Tenn	6.00	
		Sleeping-car fare	2.00	
	9.	Board at Clarksville, voucher 1	1.40	
		Omnibus from hotel to depot	.25	
		Railroad fare from Clarksville to Guthrie, Ky	.40	
	10.	Board and lodging, at Guthrie, Ky., voucher 2	1.00	
		Railroad fare from Guthrie, Ky., to Clarksville, Tenn	1.45	
		Breakfast at Nashville, Tenn., voucher 3	.50	
		Railroad fare, Nashville to Franklin	.60	
		Board at Franklin, voucher 4	.50	
		Omnibus from depot to hotel	.25	
		Omnibus from hotel to depot	.25	
		Railroad fare from Franklin to Pulaski, Tenn	1.80	
	11.	Board at Pulaski, voucher 5	3.00	
		Railroad fare from Pulaski to Decatur, Ala	1.25	
		Lodging at Decatur, Ala., voucher 6	.50	
	12.	Railroad fare from Decatur to Scottsborough, Ala	2.00	
		Board at Scottsborough, Ala., voucher 7	1.50	
		Railroad fare from Scottsborough to Stephenson	.55	
	13.	Board and lodging at Stephenson, voucher 8	1.50	
		Railroad fare from Stephenson to Chattanooga, Tenn	1.15	
		Board at Chattanooga, voucher 9	1.00	
		Railroad fare from Chattanooga to Collinsville, Ala	1.95	
	14.	Board and lodging at Collinsville, Ala., voucher 10	1.00	
		Hack hire to Galesville, Ala., 20 miles, voucher 11	2.50	
	17.	Board and lodging at Galesville, Ala., voucher 12	3.25	
		Hack hire from Galesville to Collinsville, voucher 13	2.50	
		Dinner at Collinsville, Ala., voucher 14	.50	
		Railroad fare from Collinsville, Ala., to Chattanooga, Tenn	1.95	
	18.	Board and lodging at Chattanooga, voucher 15	1.00	
		Railroad fare from Chattanooga to Scottsborough, Ala	1.70	
		Railroad fare from Scottsborough to Tuscumbia, Ala	3.25	
		Dinner at Decatur, Ala., en route, voucher 16	.50	
		Railroad fare, Tuscumbia to Florence	.25	
	19.	Board and lodging at Florence, Ala., voucher 17	1.00	
		Hack hire, Florence to Tuscumbia, voucher 18	1.60	
		Railroad fare, Tuscumbia to Memphis	4.35	
	23.	Railroad fare, Memphis to La Grange	1.45	
		Board at Mrs. Dobbs', La Grange, voucher 19	1.00	
		Railroad fare from La Grange to Rossville, Tenn	.55	
	24.	Board and lodging at Rossville, Tenn., voucher 20	1.50	
		Railroad fare from Rossville to Memphis	.95	
			———	$351.60
1886.		John McBrooks:		
		For services and expenses as attorney, representing the United States, from the 22d day of July, 1886, to the 4th day of August, 1886:		
		For 12 days' services, at $10 per day	120.00	
July	23.	Railroad fare from Memphis to Ripley, Tenn	1.55	
	24.	Board and lodging at Ripley, Tenn., voucher	2.00	
		Railroad fare from Ripley to Memphis, Tenn	1.55	
Aug.	2.	Railroad fare, Memphis to Collierville, Tenn	.70	
	4.	2½ days board and lodging at Collierville, Tenn., voucher	5.00	
		Railroad fare, Collierville to Memphis	.70	
			———	131.50
		John McBrooks:		
		For services and expenses as attorney, representing the United States, from the 5th day of August, 1886, to the 18th day of September, 1886:		
		For 24 days' services, at $10 per day	240.00	
Sept.	2.	Railroad fare from Memphis to Rossville, Tenn	.95	
	4.	Board and meals, 2¾ days, at Rossville, Tenn., voucher 1	2.75	
		Railroad fare from Rossville to Memphis	.95	

1886.		John McBrooks—Continued.		
Sept.	7.	Railroad fare from Memphis to Moscow	$1.15	
	9.	Board and lodging at Moscow, 2½ days, voucher 2	3.50	
		2 nights' lodging at Moscow, voucher 3	1.00	
		Buggy hire from Moscow to Macon, voucher 4	1.00	
	12.	3 days' board and lodging at Macon, Tenn., voucher 5	4.25	
		Buggy hire from Macon to Rossville, voucher 6	1.00	
		Dinner and supper at Rossville, voucher 7	.75	
	13.	Railroad fare from Memphis to Somerville	1.55	
	18.	Board and lodging from 13th to 18th at Somerville, voucher 8	9.00	
		Railroad fare from Somerville to Memphis	1.55	
				$269.40
		John McBrooks:		
	20.	For services and expenses as attorney, representing the United States, from the 20th day of September, 1886, to the 31st day of October, 1886:		
		For 40 days' services, at $10 per day	400.00	
		Railroad fare from Memphis to Amite City, La	9.80	
		Sleeping-car fare from Memphis to Amite City, voucher 1	2.00	
	21.	Board and lodging at Amite City, La., voucher 2	2.00	
		Railroad fare from Amite City to Ponchatoula, La	.65	
	22.	Board and Lodging at Ponchatoula, La., voucher 3	.75	
		Railroad fare from Ponchatoula to New Orleans	1.45	
		Omnibus from depot to hotel, New Orleans	.50	
	23.	Board and lodging at New Orleans, voucher 4	3.50	
		Omnibus to Morgan's railroad depot	.50	
		Railroad fare from New Orleans to Lafourche, La	2.60	
		Dinner at Lafourche, La., voucher 5	.50	
	24.	Board and lodging at Thibodeaux, La., voucher 6	1.50	
		Railroad fare from Thibodeaux to Houma, La	1.05	
		Hack hire from Houma, La., to Bayou Cain, voucher 7	1.00	
	25.	Board and lodging at Houma, La., voucher 8	2.00	
		Railroad fare from Houma to Franklin, La	3.00	
	27.	Board and lodging from 25th to 27th at Franklin, La., voucher 9	5.00	
		Railroad fare from Franklin to New Iberia, La	1.25	
		Board at New Iberia, voucher 10	1.25	
		Railroad fare from New Iberia to La Fayette, La	.95	
	28.	Board and lodging at La Fayette, voucher 11	1.50	
		Railroad fare from La Fayette to Opelousas	1.10	
	29.	Board and lodging at Opelousas, voucher 12	2.50	
		Railroad fare from Opelousas to Alexandria, La	3.10	
		Omnibus from depot to hotel, Alexandria, La	.25	
		Board and lodging at Alexandria to October 1, voucher 13	3.50	
Oct.	2.	Board and lodging at Moucla, voucher 14	1.00	
		Dinner at Marksville, La., voucher 15	.50	
	3.	Board and lodging at Simmsport, La., voucher 16	1.50	
		Hack-hire from Alexandria to Red River Landing, 75 miles, voucher 17	8.40	
		Steamboat fare from Red River Landing to Bayou Tunica, voucher 18	2.00	
	4.	Board and lodging at Bayou Tunica, voucher 19	1.50	
		Row-boat from Bayou Tunica to Bayou Sara, voucher 20	1.00	
	5.	Board and lodging at Bayou Sara, voucher 21	1.00	
		Steamboat fare from Bayou Sara to Baton Rouge, voucher 22	1.50	
		Board and lodging at Baton Rouge, voucher 23	2.50	
	6.	Railroad fare from Baton Rouge to Ethel, La	.70	
		Hack hire to Clinton, La., and return, to Ethel, voucher 24	1.50	
		Board at Ethel, voucher 25	1.00	
		Railroad fare, Ethel to Port Gibson, Miss	2.80	
	7.	Board and lodging at Port Gibson, Miss., voucher 26	1.50	
		Railroad fare, Port Gibson to Vicksburg	.85	
	8.	Board and lodging at Vicksburg, voucher 27	2.25	
		Railroad fare to Tullula, La	1.35	
		Board and lodging at Tullula, La., voucher 28	2.50	

1886.		John McBrooks—Continued.		
Oct.	8.	Hack hire from Tullula, La., to Milliken's Bend, voucher 29	$1.00	
	9.	Steamboat fare from Milliken's Bend to Lake Providence, voucher 30	2.50	
	10.	Board and lodging at Lake Providence, voucher 31	3.50	
	11.	Steamboat from Lake Providence to Vicksburg, voucher 32	2.75	
	12.	Board and lodging at Vicksburg, Miss., voucher 33	1.50	
	13.	Railroad fare from Vicksburg to Edwards Depot	.55	
		Dinner and supper at Edwards Depot, voucher 34	1.00	
		Railroad fare from Edwards to Jackson, Miss	.80	
		Board and lodging at Jackson, Miss., voucher 35	2.50	
	14.	Railroad fare, Jackson, Miss., to Canton, Miss	.70	
	15.	Board and lodging at Canton, Miss., voucher 36	2.00	
		Railroad fare, Canton, Miss., to Memphis, Tenn	5.65	
		Lodging at Grenada, Miss., voucher 37	.50	
	18.	Railroad fare from Memphis to Forest City, Ark	2.65	
	19.	Board and lodging at Forest City, Ark., voucher 38	1.50	
		Railroad fare, Forest City to Marianna, Ark	.55	
		Dinner at Marianna, Ark., voucher 39	.50	
		Omnibus from depot to hotel	.25	
		Railroad fare from Marianna back to Forest City, Ark	.55	
		Supper at Forest City, voucher 40	.50	
		Railroad fare, Forest City to Brinkley, Ark	1.25	
	20.	Board and lodging at Brinkley, Ark., voucher 41	1.00	
		Board and lodging at Clarendon, Ark., voucher 42	2.00	
		Hack hire from Brinkley to Clarendon, and return, voucher 43	2.35	
	21.	Board at Brinkley, Ark., dinner and supper, voucher 44	1.00	
		Railroad fare at Brinkley, Ark., to Little Rock, Ark., voucher 44	3.40	
		Railroad fare, Little Rock to Benton, Ark	.70	
		Omnibus from depot to hotel, Benton, Ark	.25	
	22.	Board and lodging at Benton, Ark., voucher 45	1.50	
		Omnibus from hotel to depot	.25	
		Railroad fare, Benton to Arkadelphia	1.30	
	23.	Board and lodging at Arkadelphia, voucher 46	2.50	
		Railroad fare, Arkadelphia to Little Rock	2.00	
		Omnibus from depot to hotel	.25	
	24.	Board and lodging at Little Rock, Ark., voucher 47	2.00	
		Dinner at Little Rock, Ark., voucher 48	.50	
		Railroad fare from Little Rock to Van Buren and return	11.75	
		Sleeping car from Little Rock to Van Buren and return, voucher 49	1.00	
	26.	Board and lodging at Van Buren, voucher 50	3.00	
		Dinner on car between Van Buren and Little Rock, voucher 51	.55	
		Railroad fare, Little Rock to Memphis	6.15	
		Supper at Forest City, en route, voucher 52	.50	
	29.	Railroad fare, Memphis to Rossville, Tenn	.95	
		Dinner and supper at Rossville, Tenn., voucher 53	1.00	
		Railroad fare, Rossville to La Grange, Tenn	.55	
	30.	Board and lodging at Mrs. Dobbs', La Grange, Tenn., voucher 54	2.00	
		Railroad fare, La Grange to Memphis	1.45	
			———	$571.15

John B. Goode:

For expenses actually and necessarily incurred as per following statement to attend the taking of depositions in case of Norfolk County Ferry Committee *v.* The United States (Congressional No. 6):

Jan.	17.	Railroad fare, Washington to Norfolk	5.50	
		Valise to depot	.25	
		Lunch	.50	
	19.	Hotel bill in Norfolk (see voucher) two days and two nights	6.50	
		Railroad fare from Norfolk to Washington	5.50	
		Supper	.50	
			———	18.75

1887. J. J. Linney:

Jan. 15. For services as commissioner in behalf of the United States, at Washington, D. C., on the 15th day of January, 1887, in taking depositions in the case of Forehand & Wadsworth *v.* United States Congress, No. 1, Court of Claims:

1 day's services, at $3 per day	$3.00	
99 folios (by actual count) of 100 words, at 15 cents per folio	14.85	
Additional as stenographer, 10 cents per folio	9.90	
		$27.75

J. J. Linney:

25. For services as commissioner in behalf of the United States, at Washington, D. C., on the 25th of January, 1887, in taking depositions in the case of J. M. Cummings *v.* United States, No. 14,573, Court of Claims:

1 day's services, at $3 per day	3.00	
52 folios (by actual count) of 100 words, at 15 cents per folio	7.80	
Additional as stenographer, 10 cents per folio	5.20	
		16.00

A. C. Hawley:

31. For expenses actually and necessarily incurred in coming from Saint Paul, Minn., to Washington, D. C., for consultation with reference to the case of Rosa W. Jeffrey *et al.*, *v.* The United States, No. 14,562, United States Court of Claims, in pursuance of request of the Attorney-General:

Railroad fare from Saint Paul, Minn., to Washington, D. C., and return	56.00	
Sleeper from Saint Paul, Minn., to Chicago, Ill	2.00	
Dining-car	2.25	
Transfer at depot	.50	
Sle eper from Chicago, Ill., to Washington, D. C	5.00	
Dining-car	5.25	
Carriage from depot to hotel, Washington, D. C	.50	
Hotel bill at Washington, D. C., voucher	10.50	
Carriage from hotel to depot, Washington, D. C	.50	
Sleeper from Washington, D. C., to Chicago, Ill	5.00	
Dining car	2.25	
Transfer at depot	.50	
Sleeper from Chicago, Ill., to Saint Paul, Minn	2.00	
Dining-car	2.25	
Jurat	.25	
		91.75

1886. Robert A. Howard:

For expenses actually and necessarily incurred in the following cases against the the United States: Abner D. Lewis, No. 152, Congressional; E. V. Deuell, No. 644, Congressional; Loeb & Bro., No. 522, Congressional; all in the Court of Claims.

[The first 3 days I was in Little Rock. I was not engaged in the business noted at the head of this account, and I do not, therefore, charge for hotel or fires for that time.—ROBERT A. HOWARD.]

27. For transfer, self and baggage, at Washington, D. C	.75	
Railroad fare, Washington to Saint Louis, and sleeper to Cincinnati	28.25	
Supper at Cumberland	.75	
28. Breakfast at Cincinnati	.75	
Parlor car, Cincinnati to Saint Louis	1.00	
Dinner at Vincennes	.50	
Supper at Saint Louis	.75	
Sleeper to Little Rock from Saint Louis	2.50	
29. Breakfast at Walnut Ridge	.75	

1887.

Jan. 8. Hotel bill, Little Rock, 7 days, at $4 per day, and fires, $2 (see note at foot of account), voucher 1 ..... 30.00

Transfer from depot at Little Rock, 12, 29, '86 ..... .50

1887. Robert A. Howard—Continued.

Jan.	8.	Transfer from depot at Little Rock	$0.50	
		Railroad fare and sleeper, Little Rock to New Orleans	18.25	
		Supper on train	.75	
	9.	Transfer to hotel, New Orleans	1.00	
	10.	Hotel bill and transfer to depot, voucher 2	10.00	
		Railroad fare, New Orleans to Washington, D. C	28.85	
		Sleeper to Atlanta, Ga	3.50	
	11.	Breakfast on train	.75	
		Dinner on train	.75	
		Sleeper, Atlanta to Washington	4.50	
	12.	Breakfast on train	.75	
		Dinner on train	.75	
		Transfer from depot, Washington	.50	
		Jurat	.25	
				$137.60

J. J. Linney:

For services and necessary expenses incurred as commissioner in behalf of the United States at Washington, D. C., Philadelphia, etc., on the 27th November, 1886, and other dates in 1887, in taking depositions in the case of J. H. Gill *v.* The United States, No. 15188, Court of Claims:

1886.				
Nov.	27.	1 day's services at $3	3.00	
		524 folios (by actual count), of 100 words, at 15 cents per folio	78.60	
		Additional as stenographer, 10 cents per folio	52.40	
		Mileage of witness, from Philadelphia to Frankford, Pa., 20 miles, at 5 cents per mile, each way	1.00	
		Attendance of witnesses, 1 day each for two witnesses, at $1.50 per day	3.00	
				138.00

J. J. Linney:

For services as commissioner in behalf of the United States at Washington, on February 10, 1887, in taking depositions in the case of M. J. Laughlin *v.* the District of Columbia, No. 33, Court of Claims:

1887.				
Feb.	10.	1 day's services, at $3 per day	3.00	
		59 folios (by actual count), of 100 words, at 15 cents per folio	8.85	
		Additional as stenographer, 10 cents per folio	5.90	
				17.75

Robert A. Howard:

For expenses actually and necessarily incurred, as per following statement in the following cases: Cummings & Co. *v.* United States, No. 14573; John Finn *v.* United States, No. 15223:

	9.	Railroad fare (limited), Washington to New York	8.85	
		Transfer to depot	.25	
		Transfer from depot, New York	1.00	
	10.	Street-car fare, New York	.15	
	11.	Street-car fare, New York	.10	
		Hotel bill, New York, 2 days, voucher No. 1	10.00	
		Railroad fare from New York to Washington, D. C	8.85	
		Transfer to depot, New York	1.00	
	14.	Jurat	.25	
				30.45

F. P. Dewees:

For expenses actually and necessarily incurred, as per following statement, Swoop *v.* The United States:

1886.				
Dec.	23.	Transfer in Washington	.35	
		Railroad fare to Philadelphia	5.35	
		Transfer in Philadelphia	.35	
		Supper in Philadelphia	.75	
	24.	Two meals in Philadelphia, $1 each	2.00	
		Railroad fare to Williamsport	6.50	
		Transfers in Pottsville, 50 cents and 25 cents	.75	

1886.		F. P. Dewees—Continued.		
Dec.	28.	Breakfast at Tamaqua	$0.75	
		Dinner and supper en route	1.50	
		Railroad fare, Williamsport to Philipsburgh	2.05	
	29.	Hotel bill at Philipsburgh, voucher	1.00	
		Telegraph to Clearfield, voucher	.39	
	30.	Railroad fare to Clearfield	.50	
		Dinner at Clearfield	.75	
		Railroad fare to Williamsport	2.55	
		Supper	.75	
		Hotel bill at Williamsport, voucher	1.00	
		Railroad fare to Philadelphia, including parlor car, 50 cents and 35 cents	7.00	
		Transfers at Pottsville, 50 cents and 25 cents	.75	
1887.				
Jan.	2.	Transfer at Philadelphia	.35	
		Two meals in Philadelphia, $1 each	2.00	
		Car fare in Philadelphia	.18	
		Railroad fare to Washington	4.00	
		Sleeper	2.00	
		Transfer in Washington	.50	
		Jurat	.25	
				$44.32
		George L. Douglas:		
		For expenses actually and necessarily incurred, as per following statement, in cases of W. M. Griffith *v.* The United States, and H. M. Vaile *v.* The United States, Nos. 14484 and 15219, Court of Claims:		
	13.	Railroad fare, Wichita to Washington, $32.50; baggage, 25 cents	32.75	
		Meals, $1; sleeping car, $2	3.00	
	14.	Pullman fare, $4; meals (3), $2.25	6.25	
	15.	Breakfast, 75 cents; cab and baggage, 75 cents	1.50	
	25.	Railroad fare as far as Champaign, Ill.*	15.15	
		Sleeping car, $3; meals, $1	4.00	
	26.	Meals and hack	1.04	
	27.	Telegram	†1.16	
	28.	Hack and supper, 50 cents; sleeping car, $2	2.50	
		Railroad, as far as Florence, Kans	11.00	
	29.	Meals (3), $2; Railroad fare to Wichita, $1.65	3.65	
			82.00	
		†Suspended for want of voucher	1.16	
				80.84
1886.				
		Martin & Lannean:		
Dec.	6.	Services as attorneys on the 3d and 6th days of December, 1886, in the cross-examination of witnesses on behalf of the United States in the case of Rebecca A. Minor *v.* The United States, No. 289, Congressional, Court of Claims, for 2 days' services, at $10 per day		20.00
		William L. Jackson, jr.:		
		Services and expenses as special assistant attorney from the 16th day of November, 1886, to the 17th day of January, 1887, dates inclusive:		
		10 days' services, at $10 per day	100.00	
	2.	Railroad fare from Lexington to Winchester	.55	
		Railroad fare from Winchester to Richmond Junction	.70	
		Omnibus fare from Richmond Junction to Richmond	.25	
		Meals at restaurant in Richmond	.35	
	3.	Hotel at Richmond, voucher 1	2.00	
		Omnibus fare from Richmond to Richmond Junction	.25	
		Railroad fare from Richmond Junction to Winchester	.70	
		Railroad fare from Winchester to Lexington	.55	
		Supper at Lexington restaurant	.90	

* I returned home by a different route, and by purchasing a special ticket saved something in the fare back. This will explain the difference in railroad fare to and fro.

1886.		William L. Jackson, jr.—Continued.		
Dec.	6.	Railroad fare from Lexington to Nicholasville Junction.	$0.35	
		Omnibus charge from Nicholasville Junction to Nicholasville	.15	
	4.	Hotel, at Nicholasville, voucher 2	2.00	
		Omnibus charge from Nicholasville to Nicholasville Junction	.15	
		Railroad fare from Nicholasville to Danville Station	.70	
		Omnibus charge from Danville Station to Danville	.25	
	6.	Hotel at Danville, voucher 3	4.00	
		Omnibus charge from Danville to Danville Junction	.25	
		Hotel bill at Junction City, voucher 4	.65	
		Fare, Junction City, from Danville	.10	
1887.				
Jan.	17.	Railroad fare from Louisville to Shelbyville	.95	
		Dinner at Shelbyville	.50	
		Railroad fare from Shelbyville to Louisville	.95	
				$117.25

[I had a pass on the roads of the Louisville and Nashville Railroad Company for the year 1886, and therefore make no charge from Louisville to Lexington, or from Junction City to Louisville.]

1886.

John McBrooks:

Services and expenses, as attorney representing the United States from the 29th day of December, 1886, to February 8, 1887:

		19 days' services, at $10 per day	190.00	
Dec.	30.	Railroad fare from Memphis to Bolivar, Tenn	2.15	
	31.	Board and lodging at Bolivar, 2 days, voucher 1	1.50	
		Railroad fare from Bolivar to Memphis	2.15	
		Supper at Grand Junction, Tenn., voucher 2	.50	
1887.				
Jan.	4.	Railroad fare from Memphis to Humboldt	2.45	
	6.	Board and lodging at Humboldt, voucher 3	4.50	
		Railroad fare, Humboldt to Jackson	.50	
	8.	Board and lodging at Jackson, voucher 4	2.75	
		Railroad fare from Jackson to Bolivar	.85	
		Board at Bolivar, voucher 5	1.00	
		Railroad fare, Bolivar to Memphis	2.15	
		Supper and room at Grand Junction, voucher 6	.75	
		Omnibus at night from depot at Memphis, home	.50	
	26.	Railroad fare from Memphis to Brunswick, Tenn	.55	
		Railroad fare from Brunswick to Memphis	.55	
Feb.	1.	Railroad fare from Memphis to Collierville	.70	
		Dinner and supper at Collierville, voucher 7	1.00	
		Railroad fare from Collierville to Memphis	.70	
		Bus from depot at 11.30 p. m. home	.50	
	7.	Railroad fare from Memphis to La Grange	1.45	
		Board at La Grange, voucher 8	1.00	
		Railroad fare from La Grange to Memphis	1.45	
		Bus from depot home, 11.30 p. m	.50	
				220.15

George L. Douglass:

For expenses actually and necessarily incurred in the cases of William M. Griffith *v.* United States, No. 14484, and H. M. Vaile *v.* United States, No. 15219, as per following statement:

3.	Railroad fare, Wichita to Washington, D. C., $32.50; sleeping car, $2.00	34.50	
	Bus, 25 cents; 2 meals, at 75 cents each, $1.50	1.75	
4.	Breakfast	.50	
5.	Sleeping car, Chicago to Pittsburgh, $2.50; supper, 85 cents	3.35	
6.	Sleeping car, Pittsburgh to Washington	2.00	
18.	Board 5 days in Washington, voucher 1	10.00	
	Railroad fare to Kansas City, $24; sleeping car, $3	27.00	
	Supper, 75 cents; baggage and cab, 75 cents	1.50	
19.	3 meals, at 75 cents, $2.25; seat in Pullman car (Indianapolis to Saint Louis), 50 cents	2.75	

1887.		George L. Douglass—Continued.		
Feb.	19.	Sleeping car, Saint Louis to Kansas City, $2; baggage, 10 cents	$2.10	
	20.	Railroad fare, Kansas City to Wichita, $6.35; sleeping car, $2; baggage, 25 cents	8.60	
		Hotel at Kansas City, $2, voucher 2	2.00	
		Telegram (copy inclosed), voucher 3	.45	
		Bill of stenographer and type-writer for work in preparing argument for submission to the court rendered necessary by the unexpected adjournment of the court during the trial of the Griffith case, voucher 4	10.00	
				$106.50
		[I actually paid $37.53 railroad fare from Wichita to Washington by reason of making two stops on the way, but I here charge only the regular through fare.]		
		Josiah N. Lee:		
		For services and expenses as attorney from the 4th day of January, 1887, to the 5th day of January, 1887, dates inclusive, in the cross-examination of witnesses on behalf of the United States in the cases of Joseph C. Irwin & Co., No. 15215, and Charles A. Perry & Co., No. 15313, Court of Claims, as follows:		
Jan.	—.	For 2 days' services, at $10 per day	20.00	
	4.	Railroad ticket from Independence to Kansas City and return	.50	
		Dinner in Kansas City	.75	
		Telegram to notary (late train)	.70	
	5.	Railroad ticket from Independence to Kansas City	.50	
		Dinner	.75	
			23.20	
		Deduct telegram charge	.70	
				22.50
1886–'87.		E. L. White:		
		For services as notary public on the 21st, 22d, and 23d December, 1886; the 5th, 6th, 7th, and 8th of January, and the 11th, 12th, 18th, and 19th of February, 1887, in taking depositions on behalf of defendants in the case of Alfred Pasqueau *v.* The United States, No. 14765, Court of Claims:		
		Attendance	3.00	
		780 folios (by actual count) of 100 words, at 15 cents per folio	117.00	
				120.00
1887.		E. L. White:		
Mar.	8.	For a transcript of the depositions of Lewis M. Haupt, William D. Hartupee, William R. Hutton, and James H. Harlow, the witnesses for the claimant in the case of Alfred Pasqueau *v.* United States, No. 14765, Court of Claims, taken before me as a notary public in and for the District of Columbia, 563 folios, at 10 cents	56 30	
		For a transcript of the depositions of William E. Merrill and Addison M. Scott, witnesses for the defendant in said case, taken before me as a notary public in and for the District of Columbia, 381 folios, at 10 cents	38.10	
				94.40
		[The transcripts of depositions above named were for use of the defendants in the preparation of their case for trial in the Court of Claims, were furnished to Mr. Lewis Cochran, assistant attorney, as the depositions were proceeded with, from time to time, upon his order and direction.]		
1886.		J. J. Linney:		
		For necessary expenses incurred as commissioner in behalf of the United States at Washington, D. C., and Frankford Arsenal, Pa., on the 1st day of December, 1886, in taking depositions in the case of Jabez H. Gill *v.* The United States, No. ——, Court of Claims:		
Dec.	1.	Attendance of witnesses, one day, at Frankford, Philadelphia, Pa., 2 witnesses, at $1.50 per day		3.00

1886. J. J. Linney—Continued.
For services as commissioner in behalf of the United States at Washington, D. C., on the 1st of December, 1886, in taking depositions in the case of Andrew Gleeson *v.* The District of Columbia, No. 41, Court of Claims:

Dec. 1.	3 folios (by actual count) of 100 words, at 15 cents per folio	$0.45	
	Additional as stenographer, 10 cents per folio	.30	
	31 folios of copying, at 10 cents	3.10	
			$3.85

1887. J. J. Linney:
For services as commissioner in behalf of the United States, at Washington, D. C., on the 5th day of March, 1887, in taking depositions in the case of William Hussey *v.* The District of Columbia, No. 368, Court of Claims:

Mar. 5.	One day's services, at $3 per day	3.00	
	21 folios (by actual count) of 100 words, at 15 cents per folio	3.15	
	Additional as stenographer, 10 cents per folio	2.10	
			8.25

E. L. White:
15. For a transcript of the deposition of L. M. Haupt, a witness in rebuttal for the claimant in case of Pasqueau *v.* United States, No. 14765, Court of Claims. Examined before me March 11, 1887 (furnished Mr. Lewis Cochran, assistant attorney, upon his order and directing for use in preparation of defendant's case for trial), 108 folios (by actual count) of 100 words, at 10 cents. 10.80

Thomas P. McManus:
For expenses actually and necessarily incurred as per following statement: as a witness on behalf of defendants in the case of Florine A. Austin, administratrix, *v.* The United States, No. 13843, Court of Claims:

1.	For mileage from New York City to Washington, D. C., and return, 228 miles, at 5 cents per mile each way	22.80	
	Attendance 5 days, to wit: March 2, 3, 4, 5, and 6, 1887, at $1.50 per day	7.50	
14.	To mileage from New York City to Washington, D. C., and return, 228 miles, at 5 cents per mile each way	22.80	
	Attendance 8 days, to wit: March 15, 16, 17, 18, 19, 20, 21, and 22, 1887, at $1.50 per day	12.00	
	Jurat	.25	
			65.35

1886–'87. William C. McIntire:
For services as patent expert between the 1st day of November, 1886, and the 12th day of January, 1887, for 21¼ days services, at $25 per day 531.25

1887. Robert L. Miller:
For services as stenographer and United States Commissioner in behalf of the United States at Department of Justice, Washington, D. C., on the 22d day of March, 1887, in taking depositions in the case of Florine A. Austin, administratrix, etc., *v.* The United States, No. 13843, Court of Claims:

Mar. 22.	One day's services, at $3 per day	3.00	
	30 folios (by actual count) of 100 words, at 15 cents per folio	4.50	
	Additional as stenographer, 10 cents per folio	3.00	
			10.50

1886. Felix Brannigan:
For expenses actually and necessarily incurred, as per following statement, in the cases of John Lambden, Congressional, No. 642; D. Myerle, Nos. 14547 and 14548; E. P. Doherty, No. 12810, all *v.* United States, in the Court of Claims:

Dec. 4.	Hack to Baltimore and Ohio depot, Washington, D. C.	.50	
	Breakfast	.45	

1886.		Felix Brannigan—Continued.	
Dec.	4.	Railroad fare, Washington to Baltimore	*$1.20
		Hack from depot, Baltimore	.75
		Dinner, $1.35; supper, 85 cents	†2.20
		Hack to railroad depot	.75
		Railroad fare, Baltimore to Washington	*1.20
	14.	Hack to depot, Washington, D. C	.50
		Railroad fare, Washington to New York City	6.50
		Sleeping-car fare	2.00
	15.	Hack for self and baggage from ferry, New York	1.00
		Breakfast, $1.15; dinner, $1; supper, 85 cents	‡3.00
	16.	Breakfast, $1; dinner, $1.25; supper, 75 cents	§3.00
	17.	Breakfast, $1.05; dinner, $1; supper, 90 cents	‖2.95
	18.	Breakfast, $1.25; dinner, $1.40	**2.65
		Hack hire, two trips, arranging for deposition in Doherty case, $1 and $1.25	2.25
		Room-rent at hotel from 15th to 18th, inclusive, including $1.50 for fires, vouchers 1 and 2	†7.50
	20.	Luncheon, 85 cents; dinner, $1.35; supper, 80 cents	†3.00
	21.	Hack, Government business (Doherty case)	1.25
		Breakfast, $1; dinner, $1.15; supper, 85 cents	†3.00
	22.	Breakfast, 95 cents; dinner, $1.25; supper, 75 cents	†2.95
	23.	Breakfast, $1.15; dinner, $1.05; supper, 80 cents	†3.00
		Room-rent at hotel, 20th to 23d, inclusive, voucher 3	6.00
		Hack to ferry, self and baggage	1.00
		Railroad fare from New York to Washington, D. C	6.50
		Sleeping-car fare	2.00
	24.	Hack from depot, Washington, self and baggage	.50
	31.	Railroad fare, Washington, D. C., to New York	6.50
		Extra on limited express	2.30
		Dinner en route, $1; supper in New York, $1	2.00
		Jurat	.25
			78.65
		Disallowed as above noted	3.30
			$75.35

Felix Brannigan:

For expenses actually and necessarily incurred, as per following statement, in the following-named cases: Congressional, Nos. 399, 492, 696, 710, 741, 836, 852, 869, 875, 1181, 1199, 1202; miscellaneous, Nos. 14071, 14077, 14086, 14087, 14092, 14110, 14120, 14169, 14191, 14195, 14196, 14204, 14210, 14216, 14218, 14219, 14220, 14224, 14229, 14547, 14548:

1887.			
Jan.	1.	Hack to ferry, New York City, self and baggage	1.00
		Railroad fare, New York to Vicksburg, Miss	39.15
		Sleeping car to Atlanta, Ga	6.50
		Three meals at $1 each	3.00
	2.	Breakfast and dinner, $1.50; supper at Atlanta, $1	2.50
		Baggage to hotel, Atlanta	.50
	3.	Hotel bill, Atlanta, lodging and breakfast, voucher 1	2.50
		Baggage to railroad, 50 cents; tram-car to Vicksburg, $3.50	††4.00
		Dinner in buffet, $1.20; supper, 75 cents	*1.95
	4.	Baggage from railroad, Vicksburg, 50 cents; breakfast, 90 cents	1.40
		Dinner, $1.25; supper, 85 cents	§2.10
	5.	Breakfast, $1; hack to steam-boat landing (lower 2 miles, $2)	3.00
		Steam-boat fare, Vicksburg to Waterproof, La	3.00
		Stage from landing to Waterproof, La., $1; supper, $1	2.00
	6.	Hotel bill, Waterproof (lodging, breakfast, and dinner), voucher 2	3.00
		Stage to steam-boat landing, $1; supper, $1	2.00
		Steam-boat fare to Vicksburg	3.00

* Disallowed, 20 cents.
† Disallowed, 35 cents.
‡ Disallowed, 15 cents.
‖ Disallowed, 5 cents.
§ Disallowed, 25 cents.
** Disallowed, 65 cents.
†† Disallowed, 50 cents.

1887.	Felix Brannigan—Continued.	
Jan. 7.	Hack from upper landing, Vicksburgh, $1; breakfast, 75 cents	$1.75
	Dinner, $1.45; supper 60 cents	*2.05
	Hack to court-house on Government business, $1.50; baggage to railroad, 50 cents	2.00
	Room-rent and fires, Vicksburg, 3 days, voucher 3	4.50
	Railroad fare, Vicksburg to Memphis, $6.75; sleeping car, $2	8.75
8.	Baggage from depot at Memphis, 50 cents; hack on Government business, $1.50	2.00
9.	Hotel at Memphis, voucher 4	4.00
	Hack to railroad	1.00
	Rallroad fare to Jackson, Tenn., $2.95; parlor car, 50 cents	3.45
	Dinner, 75 cents; bus fare at Jackson, self and baggage, 50 cents	1.25
10.	Hotel bill at Jackson, supper, lodging, and breakfast	2.00
	(Had no time to get voucher; was away from hotel at train time and had no time to get there.)	
	Hack to railroad, self and baggage	.50
	Railroad fare, Jackson to Aberdeen, Miss., $4.35; Pullman, 50 cents	4.85
	Dinner in buffet, $1.20; bus at Aberdeen, 25 cents; baggage, 25 cents	†1.70
	Supper at Aberdeen, Miss	.75
11.	Breakfast, 90 cents; dinner, $1; supper, 90 cents	2.80
12.	Breakfast, 85 cents; room and fires, two days, $3.50, voucher 5	4.35
	Bus to depot, 25 cents; baggage, 25 cents	.50
	Railroad fare, Aberdeen to Corinth, $3.15; Pullman, 50 cents	3.65
	Dinner in buffet, $1.25; supper in Corinth, 75 cents	*2.00
	Baggage to and from hotel, Corinth, (detained 10 hours in Corinth	.50
	Railroad fare, Corinth to Chattanooga, $6.30; sleeping car, $2	8.30
13.	Breakfast, 90 cents; dinner and supper, $1 each, at Chattanooga	2.90
	Hack hire, Government business, $1.50; care of baggage at depot, 25 cents	1.75
	Railroad fare, Chattanooga to Pittsburgh, Pa., $18.50; sleeper to Cincinnati, $2	20.50
14.	Three meals at Cincinnati, $3; bus fare, 50 cents; baggage, 50 cents	4.00
	Sleeping car, Cincinnati to Pittsburgh, Pa	2.00
15.	Bus fare, Pittsburgh, 50 cents; three meals at $1 each, $3.	3.50
	Bus to railroad depot, 50 cents; railroad fare to Washington, $9; sleeper, $2	11.50
16.	Baggage from depot, Washington, D. C	.25
19.	Hack to depot, 50 cents; railroad fare, Washington to New York, $6.50	7.00
	Sleeper	2.00
20.	Hack, self and baggage, New York, Twenty-third street ferry, $1.50; three meals, $1 each, $3	4.50
21.	Two meals, $1 each	2.00
22.	Two meals, $1 each	2.00
	Hack hire, Government business, $1.50 and $1	2.50
23.	Two meals, $1 each	2.00
24.	Two meals, $1 each	2.00
25.	Two meals, $1 each	2.00
	Room-rent, 6 days, at $2 (including fires), voucher 6	12.00
	Hack to Twenty-third street ferry, $1.50; railroad fare, New York to Washington, $6.50	8.00
	Sleeping car to Washington, D. C	2.00
	Hack, self and baggage from depot, Washington, D. C	.50
29.	Hack to depot, Washington, 50 cents; railroad fare to Charleston, W. Va., $2	2.50

* Disallowed, 45 cents.

† Disallowed, 20 cents.

1887.		Felix Brannigan—Continued.		
Jan.	29.	Bus at Charleston, 25 cents; two meals, $1.50	$1.75	
		Bus to railroad, 25 cents; fare to Washington, D. C., $2	2.25	
		Jurat	.25	
			244.90	
		Disallowed as above	1.85	
				$243.05
		Felix Brannigan:		
		For expenses actually and necessarily incurred, as per following statement, in cases of Cummings & Miller *v.* United States, No. 14573, and Pigeon *v.* The United States, Nos. 15234 and 15235, Court of Claims:		
Feb.	7.	Hack to depot, Washington, D. C., 50 cents; railroad fare to Philadelphia, $4	4.50	
		Sleeping-car fare	2.00	
	8.	Baggage to hotel, 50 cents; three meals at $1 each, $3, Philadelphia	3.50	
	9.	Three meals, at $1 each	3.00	
	10.	Three meals, at $1 each	3.00	
		Room-rent in Philadelphia, voucher 1	5.00	
		Baggage to railroad, 50 cents; railroad fare to Washington, $4; sleeper, $2	6.50	
	11.	Hack from depot, Washington, self and baggage	.50	
	23.	Hack to depot, Washington, 50 cents; railroad to New York, $6.50; sleeper, $2	9.00	
	24.	Baggage from railroad, New York, 50 cents; three meals, at $1, $3	3.50	
	25.	Three meals, at $1	3.00	
	26.	Three meals, at $1, $3; hack hire, Government business, $2	5.00	
		Room, two days, voucher 2	4.00	
	27.	Three meals, at $1	3.00	
		Room and fires, voucher 3	4.50	
		Hack to Twenty-third street ferry, $1.50; railroad fare to Washington, $6.50	8.00	
		Sleeping car, New York to Washington	2.00	
	28.	Baggage from depot, Washington, D. C	.25	
		Jurat	.25	
				70.50
		J. H. Robinson:		
Mar.	21.	For services as expert accountant in examining records and procuring testimony to be used in the case of Samuel J. Ritchie *v.* The District of Columbia No. 150, from March 7 to March 31, omitting Sundays, 22 days, at $5 per day	110.00	
		Fred. S. Stratton:		
		For services as special counsel for United States, between December 27, 1886, and January 28, 1887, in case of Jas. L. Shirley and estate of Francis De Long *v.* The United States, No. 758, Congressional:		
		For 9 days' services, at $20 per day		180.00
		William E. Merrill:		
		For expenses actually and necessarily incurred as witness in the case of Alfred Pasqueau *v.* United States in the Court of Claims, No. 14765:		
Feb.	12.	Board and room at Ebbitt House, Washington, D. C., as per voucher	6.00	
		Jurat	.25	
				6.25
		John M. Landon:		
		For services as United States commissioner in behalf of the United States at the city of Troy, N. Y., on the 3d day of March, 1887, in taking depositions in the case of Martin I. Townsend *v.* The United States, No. 15337, Court of Claims:		
Mar.	3.	1 day's services, at $3 per day	3.00	
		9 folios (by actual count) of 100 words, at 15 cents per folio	1.35	
				4.35

1887. Benj. Wilson:
For expenses actually and necessarily incurred in going to and returning from Philadelphia, to attend the taking of claimant's depositions in the case of R. Mason Lisle, administrator of Robert Patton, *v.* The United States, No. 4105, French spoliation, pending in the United States Court of Claims:

Mar. 28.	Railroad fare, Washington to Philadelphia and return..	$8.00	
	Hotel bill, as per voucher.....	7.50	
	Street-car fare in Washington	.10	
	Omnibus fare in Philadelphia.....	.20	
	Jurat	.25	
			$16.05

Charles A. Appel:
For fees as a witness in behalf of the United States at Washington, D. C., on the 4th and 5th days of April, 1887, in the case of J. M. Cummings & Co. *v.* The United States, No. 14573, Court of Claims:

Apr. 4–5.	Attendance as witness 2 days, at $1.50 per day		3.00

John Cruikshank:

Apr. 9.	For copy of the deposition of G. H. Ferris, taken in the case of G. H. Ferris *v.* The United States, No. 12813, Court of Claims, 46 folios, at 10 cents per folio of 100 words	4.60	
	For copy of the deposition of G. H. Ferris, taken in the case of G. H. Ferris *v.* The United States, No. 12814, Court of Claims, 22 folios, at 10 cents per folio of 100 words	2.20	
			6.80

J. J. Linney:
For services as stenographer in behalf of the United States, at Washington, D. C., in Court of Claims, from April 5 to 16, 1887, in reporting arguments of counsel for use of Government counsel and the court, in the case of J. M. Cummings & Co. *v.* The United States:

480 folios (by actual count) of 100 words, at 15 cents per folio.....	72.00	
120 folios (additional) as stenographer, 10 cents per folio.....	12.00	
		84.00

A. M. Scott:
For expenses actually and necessarily incurred as a witness for defendants in the case of Alfred Pasqueau *v.* The United States, No. 14765, Court of Claims:

1886.			
Dec. 19.	Mileage from Charleston, W. Va., to Washington, D. C., and return, 385 miles, at 5 cents per mile each way...	38.50	
	Attendance, 8 days, to wit, December 20, 21, 22, and 23, 1886, and January 5, 6, 7, and 8, 1887, at $1.50 per day	12.00	
1887.			
Feb. 10.	Mileage from Charleston, W. Va., to Washington, D. C., and return, 385 miles, at 5 cents per mile each way...	38.50	
	Attendance 2 days, to wit, February 11 and 12, 1887, at $1.50 per day.....	3.00	
	Jurat.....	.25	
			92.25

J. H. Robinson:

Apr. 30.	For services as expert accountant in examining records and procuring testimony to be used in the case of Downman & Green, Columbus J. Eslin, administrator of D. A. Connelly, *v.* The District of Columbia, from April 1, to May 1, 1887, 26 days, at $5 per day		130.00

1887. F. P. Dewees:
For expenses actually and necessarily incurred, as per following statement, in following cases: Strong *v.* United States; Hallett *v.* United States; Forehand & W. *v.* United States; Cobb, executor; Ely *v.* United States; Ferris *v.* United States; Sims *v.* United States; Durant & Co., *v.* United States:

Apr. 11.	Transfer	$0.25
	Washington to New York	8.85
	Transfer at New York	1.25
	Two meals, $1 each	2.00
	New York to Boston	5.00
	Sleeper	2.00
12.	Transfer	1.00
	Three meals, $1, 85 cents, $1, Boston	2.85
13.	2 meals, $1, 75 cents	1.75
	Hotel bill (room), voucher 1	2.50
	Transfer	1.00
	Boston to New Haven	4.25
	One meal en route	1.00
	Transfer at New Haven	.50
14.	Hotel bill, New Haven, voucher 2	2.00
	Transfer	.50
	New Haven to Springfield	1.75
15.	Express, 50 cents, $1.05, voucher (2) 3	1.55
	Witness fees and mileage (Cobb case), voucher 4	7.50
	Street-car fare at Springfield	.36
16.	Hotel bill at Springfield, voucher 5	7.50
	Springfield to New York	3.50
	Transfer at New York	1.25
	2 meals, $1 each	2.00
	New York to Philadelphia	3.00
	Transfer	.25
17–18.	5 meals, Philadelphia, $0.85, $1, $1, $0.80, $1	4.65
	Street-car fare	.30
18.	Hotel bill, voucher 6	4.00
	Transfer	.25
	1 meal, New York	1.00
	Philadelphia to New York	3.00
	Transfer	1.00
	New York to New Haven (boat)	1.00
	State-room	1.00
19.	Transfer at New Haven	.75
	New Haven to Springfield	1.75
	Street-car fare	.12
	Hotel bill, Springfield, voucher 7	2.00
	Springfield to New Haven	1.75
	New Haven to New York (boat)	1.00
	State-room	1.00
20.	3 meals, $1 each	3.00
	Transfer, New York	1.25
	New York to Philadelphia	3.00
	Transfer	.25
21.	Street-car fare	.20
	3 meals, $0.85, $1, $1	2.85
	Telegraph, voucher 7½	.15
22.	1 meal	.85
	Hotel bill, voucher 8	4.00
	Transfer	.25
	2 meals, New York	2.00
23.	2 meals, $1, $0.75	1.75
	Transfer	1.25
	New York to Washington	7.75
	Transfer	.25
	Jurat	.25
		$118.98

H. J. May:
For expenses actually and necessarily incurred in taking testimony in sundry suits pending against the United States, and in defense thereof, as per following statement:

1886.				
Oct.	30.	Railroad fare, Washington City to Louisville, Ky	$17.50	
	31.	Breakfast at Grafton	.75	
		Dinner at Newark	.75	
		Bus at Cincinnati to hotel	.50	
		Supper at St. Nicholas Hotel	1.00	
Nov.	1.	Room and breakfast at Gibson House, voucher 1	2.00	
		Bus from Gibson House to depot	.50	
		Bus from depot to hotel, Louisville	.50	
		Dinner	1.00	
		Supper	1.00	
	3.	Breakfast, Louisville	1.00	
		Dinner	1.00	
		Supper	1.00	
		Railroad fare, Louisville to Lexington	2.90	
	4.	Room and breakfast, Phœnix Hotel, voucher 2	1.50	
	5.	Bus to depot	.50	
		Railroad fare, Lexington to Cynthiana, Ky	1.00	
	6.	1½ days at Smith's Hotel, voucher 3	3.00	
		Railroad fare, Cynthiana to Washington	21.40	
	7.	Breakfast	.75	
		Dinner	.75	
		Supper	.75	
		Herdic from depot to 3127 P street, Georgetown	1.00	
		Telegram to Pennbacker on official business (copy filed)	.55	
		Same to W. S. Haviland	.75	
		Jurat	.25	
				$63.60

Lewis Cochran:
For expenses actually and necessarily incurred, as per following statement:

Apr.	20.	Railroad fare, Washington, D. C. to Philadelphia	5.35	
		Cab to hotel	.25	
	21.	Hotel bill, voucher 1	3.25	
		Cab to station	.25	
		Railroad fare to Washington, D. C	5.35	
		Jurat	.25	
				14.70

Lewis Cochran:
For expenses actually and necessarily incurred, as per following statement:

May	10.	Railroad fare, Washington to Baltimore, Md., and return	1.60	
		Cab from railroad station	.25	
		Lunch	.75	
		Dinner	1.00	
		Cab to station	.25	
		Jurat	.25	
				4.10

1887.

Robert A. Howard:
For expenses actually and necessarily incurred, as per following statement, in the cases of W. W. Ker *v.* United States and Durant & Co. and Cummings & Co. *v.* United States:

Mar.	21.	Transfer to depot in Washington, D. C	.25	
		Railroad fare and parlor car to Philadelphia	4.75	
		Dinner, Philadelphia	1.00	
		Railroad fare, Philadelphia to New York, limited	3.00	
		Transfer to hotel, New York	1.50	
	23.	Hotel bill, New York, 2 days, voucher	10.00	
		Transfer to depot, New York	1.50	
		Railroad fare, New York to Washington, D. C	8.35	
		Transfer, Washington	.50	
	25.	Affidavit to this account	.25	
				31.10

1887. Robert A. Howard:
For expenses actually and necessarily incurred, as per following statement, in case of O. M. Blair *v.* United States, Congress, 135:

Mar.	11.	Transfer to depot in Washington, D. C	$0.40	
		Railroad fare, Washington to Philadelphia, Pa	5.35	
		Transfer in Philadelphia, Pa., from depot	.25	
		Railroad fare, Norristown and return	.65	
	12.	Hotel bill, Philadelphia, Pa., 1¼ days, voucher 1	*6.00	
		Transfer to depot, Philadelphia, Pa	.25	
		Railroad fare, Philadelphia to Washington, D. C	5.35	
		Supper on train	.60	
		Transfer from depot, Washington, D. C	.50	
		Affidavit to this account	.25	
			19.60	
		By disallowance	1.00	
				$18.60

J. G. Eustis:
For services and necessary expenses incurred as notary and commissioner in behalf of the United States, at New Orleans, La., on the 26th day of April, 1887, in taking depositions in the case of Louis and Henry Loeb *v.* The United States, No. 522, Congress:

		1 day's services, at $3 per day	3.00	
		22 folios (by actual count) of 100 words, at 15 cents per folio	3.30	
		Attendance of witness, 1 day, April 26, 1887, at $1.50 per day, voucher	1.50	
				7.80

John McBrooks:
For services and expenses as special attorney representing the United States, between the 16th day of March, 1887, and the 5th day of May, 1887:

May	5.	For 15 days' services, at $10 per day	150.00	
Mar.	24.	Railroad fare from Memphis to Bartlett	.35	
		Railroad fare from Bartlett back to Memphis	.35	
	30.	Railroad fare from Memphis to Collierville	.70	
		Board at Collierville, voucher 1	1.00	
		Railroad fare from Collierville to Memphis	70	
		Omnibus home from depot, 10 o'clock p. m	.50	
Apr.	21.	Railroad fare, Memphis to Bartlett	.35	
		Dinner at Bartlett, voucher 2	.35	
		Railroad fare, Bartlett to Mason, Tenn	.75	
	22.	Board and lodging, one-half day, Mason, voucher 3	1.00	
		Railroad fare, Mason to Stanton	.25	
	23.	Board and lodging at Stanton, voucher 4	1.50	
		Railroad fare from Stanton to Memphis	1.35	
	25.	Railroad fare from Memphis to Germantown	.45	
		Dinner at Germantown and room, voucher 5	.65	
		Railroad fare, Germantown to Collierville	.25	
	26.	Room and lodging at Collierville, voucher 6	2.00	
		Railroad fare, Collierville to Rossville	.25	
	27.	Board and lodging, 26th and 27th, at Rossville, voucher 7	1.50	
		Railroad fare, Rossville to Memphis	.95	
May	4.	Railroad fare, Memphis to Mason, Tenn	1.10	
	5.	Board and lodging at Mason, Tenn., voucher 8	1.00	
		Railroad fare, Mason to Memphis	1.10	
				168.40

William Noonan:

Apr.	13.	For services as commissioner of Court of Claims. Deposition for defendants in the case of R. F. Learned *v.* The United States Congress, No. 1233, in the Court of Claims:		
		Per diem fee	3.00	
		Paid John J. Hart, witness for United States in above case, 2 days, voucher 1	3.00	
		18 folios of 100 words, at 15 cents	2.70	

* Disallowed $1.00.

1887. William Noonan—Continued.

Apr. 14. Deposition for defendants in the case of Julia A. Nutt *v.* The United States Congress, No. 1851, in the Court of Claims:

Per diem fee	$3.00	
12 folios of 100 words, at 15 cents	1.80	
16. Paid Fred Parsons, United States commissioner, for subpœna for Joseph B. O'Brien, the witness for the United States in above deposition, voucher 2	.50	
Paid John J. Hart, special deputy, for serving same, voucher 3	.50	
Paid J. B. O'Brien, witness for the defendants in above deposition, voucher 4	1.50	
25. Copying records of meetings, etc., published in Natchez Courier, of February 1, 1861, for defendants in the case of R. F. Learned *v.* The United States Congress, No. 1233, and numbered 1, 2, and 3, 33 folios of 100 words, at 15 cents	4.95	
		$20.95

Benjamin Wilson:

In going to and returning from Raleigh, N. C., to attend the taking of deposition by claimant in the Congressional case of A. Webster Shaffer *v.* The United States, No. 395, in the Court of Claims:

23. Railroad fare, going and returning	24.00	
Hotel bill at Weldon, N. C., voucher 1	4.25	
Telegraph message, voucher 2	.35	
Hotel bill, Raleigh, N. C., voucher 3	2.25	
Dinner on cars, going	.80	
Supper on cars, returning	.75	
Street-car fare, Washington	.05	
Hack from Raleigh	.25	
Jurat	.25	
		32.95

William C. McIntire:

29. For services as mechanical expert between March 14, 1887, and April 29, 1887, dates inclusive, 13 days' services, at $25 per day 325.00

J. P. Harper:

For services and necessary expenses incurred as witness for United States in behalf of the United States, at Washington, D. C., on May 23 and 24, 1887, in the case of Rosa V. Jeffrey *et al. v.* The United States, No. 14562, Court of Claims:

May 24. Mileage from Kansas City, Mo., to Washington, D. C., 1,171 miles, at 5 cents per mile each way	117.10	
Attendance, 2 days, at $1.50 per day	3.00	
		120.10

M. M. Kingsbury:

For services and necessary expenses incurred as a witness in behalf of the United States, at Washington, D. C., on May 23 and 24, 1887, in the case of Rosa V. Jeffrey *et al. v.* The United States, No. 14562:

Mileage from Oswego, Kans., to Washington, D. C., 1,261 miles, at 5 cents per mile each way	126.10	
Attendance, 2 days, at $1.50 per day	3.00	
		129.10

J. H. Robinson:

31. For services as expert accountant in examining records, and procuring testimony to be used in the cases of Robert Strachan *v.* trict of Columbia, No. 398, and William Bowen *v.* District of Columbia, No. 397, from May 1 to June 1, 1887, 26 days, at $5 per day 130.00

J. J. Linney:

For services as commissioner in behalf of the United States at Washington, D. C., in May 24, 1887, in taking depositions in the case of Rosa V. Jeffrey *et al. v.* The United States, No. 14562, Court of Claims:

24. One day's services, at $3 per day 3.00

1887. J. J. Linney—Continued.
May 24. 52 folios (by actual count) of 100 words, at 15 cents per folio $7.80
Additional as stenographer, 10 cents per folio 5.20 $16.00

J. J. Linney:
For services as commissioner in behalf of the United States at Washington, D. C., on April 5, 1887, in taking depositions in the case of J. M. Cumming *et al.* *v.* The United States, No. 14573, Court of Claims:
Apr. 5. One day's services, at $3 per day 3.00
70 folios (by actual count) of 100 words, at 15 cents per folio 10.50
Additional as stenographer, 10 cents per folio 7.00 20.50

Benjamin Wilson:
For expenses actually and necessarily incurred, as per following statement:
May 27. Cab fare to depot, Washington ..... .25
Railroad fare, limited, to New York, so as to reach Boston that night 8.85
Lunch on cars ..... .45
Transfer through New York ..... .50
Fare to Boston 5.00
Dinner on cars 1.00
Hack to hotel, Boston, 2 a. m ..... .50
Hotel bill, Boston, voucher A 10.50
29. Hack to depot ..... .50
Railroad fare to New York 5.00
Street cars in New York, 2 days ..... .20
Fifth Avenue Hotel bill, voucher B 14.00
Hack to depot ..... .50
Railroad fare to Washington, limited 8.85
Lunch on cars ..... .70
Street-car fare, Washington ..... .10
Jurat ..... .25 57.15

Josiah M. Lee:
For services and expenses as attorney, on March 15, 16, and 22, 1887:
Mar. 15. For 3 days' services, at $10 per day 30.00
Railroad fare, round trip, Pleasant Hill and return 1.35
Dinner in Pleasant Hill, Mo ..... .50
16. Railroad fare, Pleasant Hill, Mo., and return 1.35
Dinner in Pleasant Hill ..... .50 33.70

22. [Deposition of case 1031, taken at Independence, Mo., my home. No extra expense.]

1886. A. M. Lea:
Nov. 24. For services as counsel for the United States in taking depositions in the case of Halsey *v.* The United States, No. 125, Congressional, in the Court of Claims, on the 24th and 25th days of November, 1886, at Vicksburg, Miss., 2 days, at $10 per day $20.00

1887.
Apr. —. For services as counsel for the United States in taking depositions by direction of Felix Brannigan, assistant attorney, in case of Willie *v.* The United States, No. ——, in the Court of Claims, on the —— day of April, 1 day 10.00 30.00

John G. Stetson:
For services and necessary expenses incurred as United States commissioner in behalf of the United States, at Boston, Mass., on the 13th, 16th, 18th, and 19th days of April, 1887, in taking depositions in the case of Henry L. Hallett *v.* The United States, No. 14951, Court of Claims:
13–16. Four days' services, at $3 per day 12.00
18–19. Marshal's bill, summoning witnesses, voucher 1 ..... 7.42

1887.	John G. Stetson—Continued.		
Apr. 18–19.	Stenographer's bill, voucher 2	$33.25	
	Witness George P. Sanger, voucher 3	2.00	
	Witness Charles Field, voucher 4	1.50	
	Witness Benjamin F. Gallupe, voucher 5	2.00	
	Witness George H. Harlon, voucher 6	6.00	
	Witness James W. Chapman, voucher 7	1.50	
	Witness Charles Almy, voucher 8	1.50	
		67.17	
	Deduct overcharge of 3 days' per diem allowance	9.00	
			$58.17
	E. E. Marvin:		
June 10.	For procuring exhibits in the case of Forehand & Wadsworth, No. 1, Congressional United States Court of Claims	3.10	
	Packing and shipping to John E. Earle, esq., of New Haven, Conn	1.00	
			4.10
	Joe V. Meigs:		
10.	For services as special agent in the case of Forehand & Wadsworth, United States Court of Claims, under the direction of the Assistant Attorney-General		10.00
	Lewis Cochran:		
	For expenses actually and necessarily incurred as per following statement in French Spoliation case, No. 101, Frank P. Emerson, administrator:		
9.	Railroad fare from Washington to Portsmouth, N. H	$13.55	
	Sleeper from Washington to Portsmouth, N. H	3.00	
	Supper	75	
10.	Breakfast	80	
	Cab from station to hotel	25	
11.	Hotel bill, Portsmouth, voucher 1	4.00	
	Cab from hotel to station	25	
	Railroad fare from Portsmouth to Washington	13.55	
	Transfer, Boston	25	
	Hotel bill, Boston, voucher 2	2.00	
	Dinner, Boston	1.00	
	Sleeper, Boston to Washington	3.00	
	Supper	80	
12.	Breakfast	77	
	Cab from station, Washington	25	
	Jurat	25	
			44.45
	J. J. Linney:		
	For services and necessary expenses incurred as Commissioner in behalf of the United States at Washington, D. C., on the June 6, 1887, in taking depositions in the case of William Bowen *v.* The District of Columbia No. 397, Court of Claims:		
6.	One day's services at $3 per day	3.00	
	Fifty-five folios (by actual count) of 100 words at 15 cents per folio	8.25	
	Additional as stenographer, 10 cents per folio	5.50	
	Attendance as witness, 1 day, at $1.50 per day	1.50	
			18.25
	F. P. Dewees:		
	For expenses actually and necessarily incurred as per following statement (Pigeon and Cobb cases):		
May 25.	Washington to Philadelphia	5.35	
	One meal	1.00	
26.	Three meals, 75 cents, $1, $1	2.75	
	Street-car fare	.30	
27.	One meal	1.00	
	Hotel bill (room 2 days) voucher	4.00	
	Philadelphia to New York (parlor car 50 cents)	3.00	
	Street-car fare	.20	
	Two meals, $1, $1	2.00	
28.	Three meals, $1, $1, 75	2.75	

1887.	F. P Dewees—Continued.		
May 28.	Transfer	$1.00	
	New York to Washington	7.75	
	Transfer	.25	
	Jurat	.25	
			$31.60
	F. P. Dewees:		
	For expenses actually and necessarily incurred as per following statement:		
	(Forehand & Wadsworth and Cobb cases:)		
June 14.	Washington to New York	7.75	
	Two meals, $1	2.00	
	Transfer, hotel to boat	1.00	
	New York to New Haven	1.00	
	State-room	1.00	
15.	Transfer	.50	
	Hotel bill, New Haven, voucher 1	1.00	
	Telegram, voucher 2	.25	
	Transfer	.50	
	New Haven to Worcester	2.48	
	One meal	1.00	
	Street-car fare	.10	
	Witness fees, voucher 3	1.50	
16.	Hotel bill, voucher 4	2.50	
	Worcester to Boston	1.00	
	Transfer	1.00	
	Two meals, $1	2.00	
	Hotel bill, voucher 5	1.00	
	Street-car fare	.10	
	Boston to Lowell	.65	
	Transfer	.25	
17.	Lowell to Boston	.65	
	Transfer	.25	
	Two meals, $1	2.00	
	Transfer	.50	
	Boston to New York	5.00	
	Sleeper	2.00	
18.	Transfer	1.25	
	Two meals, $1	2.00	
	New York to Philadelphia	3.00	
	One meal	.75	
19.	Three meals	3.00	
20.	Hotel bill, vouchers (2) 6	4.00	
	Philadelphia to Washington	4.00	
	Meal en route	.50	
	Transfer	.25	
	Jurat	.25	
			57.98
	D. W. Glassie:		
	For services as mechanical expert, between the 27th day of January, 1887, and the 30th day of April, 1887:		
	For 20 days' services, at $15 per day		300.00
	J. H. Robinson:		
30.	For services as expert accountant in examining records and procuring testimony to be used in the case of Thomas J. Fisher, assignee, *vs.* The District of Columbia, No. 246, from June 1 to 30, inclusive, 26 days, at $5 per day (omitting Sundays)		130.00
	J. J. Linney:		
	For services as commissioner in behalf of the United States, at Washington, D. C., on the 20th day of June, 1887, in taking depositions in the case of Robert Strachan *vs.* The District of Columbia, No. 398, Court of Claims:		
20.	1 day's services, at $3 per day	3.00	
	24 folios (by actual count) of 100 words, at 15 cents per folio	3.60	
	Additional as stenographer, 10 cents per folio	2.40	9.00

1887. John McBrooks:
For services and expenses as attorney, representing the United States, between the 18th day of May, 1887, to the 30th day of June, 1887:

		23 days' services at $10 per day	$230.00	
May	18.	Omnibus to depot, 5 a. m	.50	
		Railroad fare, Memphis to Lonoke, Ark	4.30	
		Dinner at Lonoke, Ark., voucher 1	.50	
	20.	Railroad fare, Lonoke, Ark., to Memphis, Tenn	4.30	
June	10.	Railroad fare, Memphis to Collierville	.70	
		Board and lodging at Collierville, voucher 2	1.00	
		Railroad fare, Collierville to Memphis	.70	
		Omnibus, depot to home, 10 p. m	.50	
	15.	Railroad from Memphis to Grand Junction	1.55	
	16.	Board and lodging at Grand Junction, voucher 3	1.00	
		Railroad fare, Grand Junction to Bolivar, Tenn	.55	
		Bus to hotel and return	.25	
	18.	Board and lodging at Boliver, Tenn., voucher 4	5.00	
		Railroad fare, Bolivar to Grand Junction	.50	
	19.	Lodging at Grand Junction, Tenn., voucher 5	.50	
		Railroad fare, Grand Junction to Memphis	1.55	
		Omnibus from depot home	.50	
	21.	Railroad fare, Memphis to Germantown	.45	
		Board at Germantown, voucher 6	.65	
		Railroad fare, Germantown to Somerville, Tenn	1.10	
	23.	Board and lodging at Conrad's, $1; at Shaw's, $1.50, vouchers 7 and 8	2.50	
		Railroad fare, from Somerville to Rossville	.65	
		Board at Rossville, Tenn., voucher 9	1.00	
		Railroad fare, Rossville to Collierville	.25	
	24.	Board and lodging at Collierville, voucher 10	2.00	
		Railroad fare, Collierville to Memphis	.70	
		Omnibus from depot to home, 10 p. m	.50	
	26.	Railroad fare, Memphis to Grand Junction	1.55	
	27.	Board and lodging at Grand Junction, voucher 11	1.00	
		Railroad fare, Grand Junction to Saulsbury	.20	
		Dinner and supper at Saulsbury, voucher 12	1.00	
		Railroad fare, Saulsbury te Middleton, Tenn	.35	
	28.	Board and lodging at Middleton, Tenn., voucher 13	1.50	
		Railroad fare, Middleton to Grand Junction	.50	
	29.	Board and lodging at Grand Junction, voucher 14	1.00	
		Railroad fare, Grand Junction to Bolivar, Tenn	.55	
		Bus to hotel from depot	.25	
	30.	Board and lodging at Bolivar, Tenn., voucher 15	3.00	
				$274.60

John E. Earle:

	15.	For 6 days' services as patent expert in the case of Forehand & Wadsworth *v.* The United States, in the Court of Claims, No. 1, at $25 per day	150.00

George H. Brown, jr.:
For services and expenses as attorney from the 9th day of May, 1887, to the 12th day of May, 1887, dates inclusive, as follows:

May	12.	For 4 days' services, at $10 per day	40.00	
		Traveling from Washington, N. C., to Swan Quarter, N. C	3.00	
		Traveling from Swan Quarter, N. C., to Washington, N. C	3.00	
		Board, 2 days' Swan Quarter, N. C., voucher	5.00	
		Jurat	.25	
				51.25

L. M. Loewenburg:
For services and necessary expenses incurred as United States commissioner in behalf of the United States, at Vicksburg, Miss., on the 27th, 28th, and 29th days of April, 1887, in taking depositions in the case of Rosa V. Jeffrey *et al. v.* The United States, No. 14562:

Apr.	29.	For 3 days' services, at $3 per day	9.00	

1887.	L. M. Loewenburg—Continued.		
Apr. 29.	30 folios (by actual count) of 100 words, at 15 cents per folio		$4.50
	Additional as stenographer, 10 cents per folio		3.00
	Attendance of witnesses, 1 day each, to wit, Sam. Fischel, Isaac Brown, T. W. Campbell, and L. M. Loewenberg, at $1.50 per day		6.00
	Amount paid to special deputy for services of subpœnas on above witnesses		3.50
	Notary's fee for jurat		.25
		26.25	
	Deduct 2 days overcharge in per diem fees	6.00	
			$20.25
	Total amount expended by disbursing clerk		11,758.44
	Amount in hands of disbursing clerk June 30, 1887		3,759.56
	Amount in the United States Treasury June 30, 1887		4,482.00
	Amount of appropriation		20,000.00

EXHIBIT G 6.—DEFENSE IN FRENCH SPOLIATION CLAIMS.

1886.	Charles W. Russell:	
Aug. 31.	For services rendered in translating, in legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from August 5, 1886, to August 31, 1886, inclusive, 27 days, at the rate of $2,000 per annum	146.74
	John B. Goode:	
	For services rendered in legal examinations and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from August 5, 1886, to August 31, 1886, inclusive, 27 days, at the rate of $1,800 per annum	132.07
	George B. Edwards:	
	For services rendered in stenographic work, type-writing, copying, making book entries, etc., "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from August 6, 1886, to August 31, 1886, inclusive, 26 days, at the rate of $1,500 per annum	105.98
	Chas. W. Russell:	
Sept. 30.	For services rendered in translating, in legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from September 1, 1886, to September 30, 1886, both inclusive, 30 days, at the rate of $2,000 per annum	163.04
	John B. Goode:	
	For services rendered in legal examinations and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from September 1 to September 30, 1886, both inclusive, 30 days, at the rate of $1,800 per annum	146.94

1886. George B. Edwards:
Sept. 30. For services rendered in stenographic work, in type-writing, copying, making book entries, etc., "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from September 1, 1886, to September 30, 1886, both inclusive, 30 days, at the rate of $1,500 per annum $122.28

Charles W. Russell:
Oct. 31. For services rendered in translating, in legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from October 31, 1886, inclusive, at $2,000 per annum 168.50

John B. Goode:
For services rendered in legal examinations and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from October 1, 1886, to October 31, 1886, inclusive, at $1,800 per annum 151.60

George B. Edwards:
For services rendered in stenographic work, type-writing, copying, making book entries, etc., "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from October 1 to October 20, 1886, inclusive; October 27 to October 31, 1886, inclusive, at $1,500 per annum 101.90

Charles W. Russell:
Nov. 30. For services rendered in translating, legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from November 1 to November 30, 1886, inclusive, at the rate of $2,000 per annum 163.04

John B. Goode:
For services rendered in legal examinations and preparation of facts to "enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from November 1 to November 30, 1886, inclusive, at the rate of $1,800 per annum 146.74

George B. Edwards:
For services rendered in stenographic work, type-writing, copying, making book entries, etc., "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from November 1 to November 30, 1886, at the rate of $1,500 per annum 122.28

George B. Edwards:
Dec. 5. For services rendered in stenographic work, type-writing, copying, making book entries, etc., "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from December 1, 1886, to December 5, 1886, inclusive, 5 days, at $1,500 per annum 20.38

1886. Charles W. Russell:

Dec. 31. For services rendered in translating, making legal examinations, and preparation of facts "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from December 1 to December 31, 1886, at $2,000 per annum $168.50

John B. Goode:

For services rendered in legal examinations and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from December 1 to December 31, 1886, inclusive, at $1,800 per annum 151.60

1887. Charles W. Russell:

Jan. 31. For services rendered in translating, in legal examinations, and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from January 1 to January 31, 1887, inclusive, at $2,000 per annum 172.20

John B. Goode:

For services rendered in making legal examinations and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to the act making appropriations for sundry civil expenses, approved August 4, 1886, from January 1 to January 31, 1887, inclusive, at $1,800 per annum 155.00

Charles W. Russell:

Feb. 28. For services rendered in translating, making legal examinations, and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from February 1 to February 28, 1887, inclusive, at $2,000 per annum 155.60

John B. Goode:

For services rendered in making legal examinations, preparation of facts and keeping dockets, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sun- civil expenses, approved August 4, 1886, from February 1, to February 28, 1887, inclusive, at $1,800 per annum 140.00

Charles W. Russell:

For services rendered in translating, making legal examinations and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sundry civil expenses, approved August 4, 1886, from March 1 to March 31, 1887, inclusive, at $2,000 per annum 172.20

John B. Goode:

Mar. 31. For services rendered in making legal examinations, preparation of facts, and keeping dockets, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sundry civil expenses, approved August 4, 1886, from March 1 to March 31, 1887, inclusive, at 1,800 per annum 155.00

1887.	Charles W. Russell:		
Apr. 30.	For services rendered in translating, making legal examinations, and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriations for sundry civil expenses, approved August 4, 1886, from April 1 to April 30, 1887, inclusive, at $2,000 per annum		$164.80
	John B. Goode:		
	For services rendered in making legal examinations, preparation of facts, and keeping dockets, "to enable the Attorney-General "to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act of Congress making appropriation for sundry civil expenses, approved August 4, 1886, from April 1 to April 30, 1887, inclusive, at $1,800 per annum		148.30
	Charles W. Russell:		
May 31.	For services rendered in translating, preparation of facts, and legal examinations, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved August 4, 1886, from May 1 to May 31, 1887, at $2,000 per annum.		170.40
	John B. Goode:		
	For services rendered in keeping dockets, preparation of facts, and in making legal examinations, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved August 4, 1886, from May 1 to May 31, 1887, inclusive, at $1,800 per annum		153.40
	Charles W. Russell:		
June 30.	For services rendered in translating, making legal examinations, and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriation for sundry civil expenses, approved August 4, 1886, from June 1 to June 30, 1887, inclusive, at $2,000 per annum		164.80
	John B. Goode:		
	For services rendered in keeping dockets, making examinations, and preparation of facts, "to enable the Attorney-General to make proper defense for the United States in the matter of French spoliation claims * * * in his discretion," pursuant to an act making appropriations for sundry civil expenses, approved August 4, 1886, from June 1 to June 30, 1887, inclusive, at $1,800 per annum		148.30
	Total amount expended by disbursing clerk		3,911.39
	Amount in the United States Treasury June 30, 1887		1,688.61
	Amount of appropriation		5,600.00

EXHIBIT G 7.—REPAIRS TO COURT-HOUSE, DISTRICT OF COLUMBIA.

1886.	W. W. McCullough:		
Aug. 12.	2,500 feet five-fourths Georgia flooring, No. 1, at $40	$100.00	
	1,000 linear feet Georgia flooring, at $15	15.00	
	52 pieces 2 by 6 14, Virginia, 728 feet, at 1½	10.92	
	4 pieces 2 by 6 20, Virginia, 80 feet, at 1½	1.20	
	4 pieces 4 by 6 14, Virginia, 112 feet, at 1½	1.68	
	8 pieces 2 by 5 16, Virginia, 104 feet, at 1½	1.56	
	150 feet selects four-fourths, 10 to 12 feet wide, D. & S., at 4	6.00	
	12 boards 1 by 12 16, W. P., 192 feet, at 2	3.84	
	6 pieces 3 by 4 16, Virginia, 96 feet, at 1½	1.44	
			141.64

1886. Employés, etc., court-house, District of Columbia:
Aug. 12. Pay-roll of persons employed under the Architect of the United States Capitol during the month of August, 1886, making annual repairs, steam-heating, inside changes, preparation of rooms, etc., at court-house, District of Columbia $498.38

Charles J. Callahan:
Sept. 2. For taking off old ceiling criminal court-room, lathing and plastering the same anew, including all material and scaffolding, 256 yards, at 60 cents per yard..... $153.60
For material and labor for sundry patching and repairing of ceiling on upper story, as follows:
Four loads of mortar, at $2.50 ..... 10.00
2. 2 barrels white stuff, at $2 ..... 4.00
4 barrels plaster of Paris, at $1.75..... 7.00
7 days' labor for each of three plasterers, 21 days, $3.50. 73.50
10 days' work of laborer, at $2..... 21.00
——— 269.10

W. W. McCullough:
300 linear feet, 2 by 3, Georgia pine, at 1¾ cents..... 5.25
68 feet ⅝ a select D. and S., at 6½ cents 4.42
——— 9.67

William R. Tait:
7. For painting and lettering two large signs, "Orphans' Court," "Office Register of Wills"..... 13.50

George Y. Hansel:
11. For furnishing labor and material for papering five rooms and ceilings of same in east wing of court-house, Washington, D. C., viz:
107½ rolls paper, at 20 cents..... 21.50
75 rolls gilt paper, at 40 cents..... 30.00
22 rolls gilt dado, at 50 cents 11.00
45 rolls border and molding, at 75 cents..... 33.75
2 center pieces, at $2..... 4.00
5 days' work of laborer, sizing, cleaning, and preparing walls, at $2..... 10.00
10 days' labor, paper hangers, at $3..... 30.00
——— 140.25

W. W. Daniels:
2 days' time of plumber and assistant, prepairing water-closet in grand-jury room, and public closet in basement of court-house, at $6 ..... 12.00
One 1-inch finished stop-cock..... 1.30
——— 13.30

W. W. Dougherty:
Repairing automatic flush tank, public closet, basement story:
One days' labor of plumber 3.50
One days' labor of helper 2.00
——— 5.50

John W. Shiles & Son:
15. 3,500 spruce laths (used in repairing ceilings and walls) west wing), at $2.75..... 9.63

Theodore F. Cook:
16. One barrel patent soap..... 4.50

Felix McGloin:
18. Eleven days' labor as painter, at $2.75..... 30.25

Charles Bennett:
17. Thirteen days' labor as bricklayer, at $4..... 52.00

James M. Hodges:
18. For the following labor and material used in painting, graining, and varnishing the wood-work of doors, frames, and washboards in ten rooms of the principal story, north front, the court-rooms, and those adjoining, *i. e.*:
Fifteen days' labor each of two grainers, with tools, 30 days, at $4..... 120.00
3½ gallons oil and turpentine, at 55 cents..... 1.93

1886.	James M. Hodges—Continued.		
Sept. 18.	54 pounds white-lead, at 7½ cents	$4.05	
	4½ gallons coach varnish, at $3.50	15.75	
			$141.73
	Thomas Somerville & Sons:		
15.	4 saw fall F. R. hoppers, $30; three small-lipped urinals, $15.75	45.75	
	4 D. A. hopper valves, with cast-steel franges, at $4	16.00	
	7½-inch R. stops, iron and lead pipe, $4.90; 75 feet 2-inch galvanized pipe, $14.25	19.15	
	25 feet 1-inch lead pipe, $2.40; 45 feet 1-inch galvanized pipe, $4.05	6.45	
	20 feet ½-inch lead pipe, $3; 45 feet ½-inch galvanized pipe, $2.25	5.25	
	10 feet ¼-inch lead pipe, $3.20; 30 feet ¾-inch galvanized pipe, $1.80	5.00	
	4 1¼-inch sewer traps, $2.80; 1 16 by 16 by 10 stop sink, $1.90	4.70	
	1 ½-inch fire comp. H. Bibb., 70 cents; 6–2 thimbles, $2.70	3.40	
	4 4 by 2 cast-iron traps, $2.30; 3 2-inch cast-iron "Y's," 90 cents	3.20	
	1 4 by 2 cast-iron Tee, 35 cents; 20 feet 4-inch cast-iron pipe, D. H., $4.20	4.55	
	1 4 by 2 cast-iron "Y," 80 cents; 20 feet 2-inch cast-iron pipe, D. H., $3	3.80	
	5 4 by 4 cast-iron "Y's," $4; 20 feet 2-inch cast-iron pipe, S. H., $2.40	6.40	
	1 2-inch cast-iron ⅛ bend, 19 cents; 150 pounds pig lead, $9	9.19	
	6 2-inch cast-iron ¼ bend, $1.38; 10 pounds hemp, $1.20	2.58	
	1 1-inch R. stop, I. P., $1.10; 1¼ ball cock, 80 cents	1.90	
	1 2-inch galvanized long screw, $1.23; 20 pounds Wiperg solder, $3.20	4.43	
			141.75
	Israel Green:		
18.	Hauling away from court-house 88 loads of old mortar, rubbish, etc., at 20 cents		17.60
	Charles W. Lord & Co.:		
9.	⅛ dozen 5-inch wall brushes, $3.50; ½ dozen 6 X X brushes, $7.25	$10.75	
	½ dozen No. 1 Fitches, 84 cents; ½ dozen painters' round dusters, $4.50	5.34	
	1 dozen No. 7 sash tools	1.75	
	1 dozen scrubbing brushes, $3; ¼ dozen kalsomine brushes, $5.25	8.25	
			26.09
	A. Richards & Son:		
	3,000 red brick, at $8		24.00
	Employés, etc., court-house, District of Columbia:		
	Pay-roll of persons employed at court-house, District of Columbia, making repairs, etc., under direction of Edward Clark, architect United States Capitol		1,193.26
	J. A. Sheehan:		
Oct. 2.	3 bronze letter-box plates for doors, at $3.50		10.50
	W. W. McCullough:		
	1,000 feet five-quarter No. 1 Georgia flooring, at 4 cents	$40.00	
	200 feet No. 1 wainscoting, at 3½ cents	7.00	
	72 feet eight-quarter W. P. selects, at 6½ cents	4.68	
	150 feet 8-inch W. P. dressed, at 4½ cents	6.75	
	100 feet 2 by 3 Georgia pine, at 1⅓ cents	1.75	
	25 feet 2 by 6 Georgia pine, at 3½ cents	.87	
	32 feet six-quarter W. P. selects, at 6½ cents	2.08	
	16 feet 1 by 12 by 16 yellow pine, at 1¾ cents	.28	
	700 feet five-quarter Georgia flooring No. 1, at 4 cents	28.00	
	106 feet four-quarter selects, D. and S., at 6½ cents	6.89	
	36 feet six-quarter selects, D. and S., at 6½ cents	2.34	
	45 feet eight-quarter selects, D. and S., at 6½ cents	2.92	
			103.56

1886.		C. J. Callahan:		
Oct.	5.	4 loads mortar, at $1	$4.00	
		1,000 feet Georgia pine	17.00	
		4 bushels plaster hair, at 25 cents	1.00	
		3 loads sand, at 80 cents	2.40	
				$24.40
		Burns and Collins:		
	11.	5 barrels asbestos cement, at $5		25.00
		E. H. Cook Company:		
	2.	For approximate estimate No. 1 for labor and material for steam heating old portion of court-house, Washington, D. C., under contract dated September 16, 1886		1,500.00
		J. F. Manning & Co.:		
	13.	For the following mantels, grates, iron backs for fire-places, etc., viz:		
		2 mantels and hearths, at $40	$80.00	
		2 iron backs, at $10	20.00	
		2 brass rims, at $3.50	7.00	
		2 underhearths, at $3.50	7.00	
		2 portable grates, at $5.50	11.00	
		1 mantle and hearth	35.00	
		1 iron back	10.00	
		1 brass rim	3.50	
		1 underhearth	3.50	
		1 nickel-plated grate	10.00	
		1 circular brass rim	12.00	
		1 slate hearth, 4 feet and 6 inches by 16 inches	3.60	
		1 iron back	10.00	
		2 mantles at $20 each, $40; 1 frame, $3.50	43.50	
		Taking down and setting slate marble mantel, 4 days' work, at $6	24.00	
		2½ pounds mortar, $3; 75 brick, $1	4.00	
		1 portable grate	7.00	
		Plaster and clamps, $2; 1 brass frame, $8	10.00	
				301.10
		George F. McGlue:		
	8.	5 loads sand, at 80 cents		4.00
		D. W. Beveridge & Co.:		
	16.	26 feet wire railing for large room, south end, upper story, at $1.80	$46.80	
		11 feet of same, for west wing, district attorney's office, at $1.80	19.80	
				66.60
		The Sunday Gazette:		
Aug.	10.	For advertising proposals for steam-heating court-house, 11 lines, 3 times, equal 33 lines 1 time, at 16⅔ cents per line		5.50
		Israel Green:		
Oct.	23.	For hauling 36 loads of dirt from court-house, from October 13 to date, at 20 cents		7.20
		Charles Kibbey:		
	23.	5¼ days as carpenter, from October 1 to date, at $3		15.75
		P. C. Armstrong:		
	23.	18 days' work as laborer, from October 1 to date, at $1.50		27.00
		Thomas W. Smith:		
	15.	For furnishing the following labor and material at court-house, Washington, D. C., namely:		
		6 sets door jambs, including imposts and transoms, at $16.30	$97.80	
		1 window 2.0½ by 5.10¼	1.40	
		176 feet ⅞ molding, at $20 per M	3.52	
		6 imposts, 3 feet 1 inch, at $1	6.00	
		1 impost, 5 feet 1 inch	2.00	
		65 feet 8 by 4 D'd selects, at $65 per M	4.22	
		8 feet 6 by 4 selects, at $65 per M	.52	
		1 pair doors, 3.3½ by 6.9	5.00	
		2 doors, 3.5 by 7 by 2, at $7	14.00	
		1 pair doors, 3 by 2½ by 7 by 0 (6 panel)	6.45	

1886. Thomas W. Smith—Continued.

Oct. 15.	4 transoms, 3.5 by 16, at 70 cents	$2.80	
	1 transom, 4.6⅝ by 17	.90	
	20 feet 4 by 4 walnut D'd, two sides, at $16	3.20	
	64 feet molding, at 1½ cents	.96	
	26 feet 6 by 4 D'd selects, at 65 cents	1.69	
	1 B. H. box, 2 by 0½ by 5.10¼, 1 seg. hd., s. s. 3 inches sp.	4.60	
			$155.06

Louis A. Dieter:

28.	18 pieces paper and hanging, at 45 cents	8.10	
	7 pièces frieze, at $2	14.00	
	7½ pieces molding, at $1.75	13.13	
	5 pieces border (2 band), at $1.75	8.75	
	4 corners, at 75 cents	3.00	
	12 pieces dado paper, etc., at 50 cents	6.00	
	7 pieces border, at 75 cents	5.25	
	6½ pieces dado border, at 75 cents	4.87	
	36 pieces side wall-paper, at 40 cents	14.40	
	6½ pieces dadó paper, at 40 cents	2.60	
	3 pieces dado border, at 80 cents	2.40	
	2 pieces paper in closets, at 40 cents	.80	
	32 pieces paper and hanging, at 40 cents	12.80	
	6 pieces 1 B. frieze, at $1.50	9.00	
	9 pieces dado paper, at 55 cents	4.95	
	5 pieces dado border, at 80 cents	4.00	
	12 pieces, at 50 cents	6.00	
	3 pieces 1 B. frieze, at $1.15	3.45	
	16 pieces side wall-paper, at 40 cents	6.40	
	6 pieces, at 75 cents	4.50	
	6 pieces dado paper, at 55 cents	3.30	
	2½ pieces dado border, at 80 cents	2.00	
	9 pieces dado paper, at 55 cents	4.95	
	2¼ pieces of border, at 80 cents	1.80	
	Packing	.50	
			146.95

Employés, etc., court-house, District of Columbia:

	Pay-roll of persons employed at court-house, District of Columbia, making repairs, etc., under direction of Edward Clark, Architect United States Capitol	1,076.75

Thomas Lowe:

Nov. 6.	2¼ days' work as bricklayer on the City Hall improvements, at $4	9.00

Israel Green:

	Hauling 65 loads of dirt from City Hall from October 12 to date, at 20 cents	13.00

Walter D. Wyvill:

3.	Two large register boxes, south rooms, main floor, west wing, at $3.50	7.00

Walter W. Daniels:

6.	For the following labor and material used in running gas-pipe to criminal court-room, and in repairing and adjusting pipes in loft:		
	40 feet black gas pipe, at 6 cents	$2.40	
	2 2½-inch long screws, at 30 cents	.60	
	140 feet ½-inch galvanized iron pipe, at 8 cents	11.20	
	5 days' time of plumber and helper, at $6	30.00	
			44.20

E. H. Cook Company:

Oct. 23.	Approximate estimate No. 2, for labor and material for steam-heating old portion court-house, Washington, D. C., under contract dated September 6, 1886	1,500.00

William Barker:

Nov. 11.	9 days' work as laborer on the improvements at City Hall, from November 1, to date, at $1.50	13.50

E. H. Cook Company:

10.	Approximate estimate No. 3, for labor and material for steam-heating old portion court-house, Washington, D. C., under contract dated September 6, 1886	487.00

1886.
Nov. 15. D. W. Beveridge & Co.:
Furnishing material and making one crimped screen for corridor at head of stairway, upper story of City Hall, viz, 77 feet, at 50 cents $38.50
1 day's work altering wire railing for recorder of deeds' room 3.00 $41.50

James M. Hodges:
20. Labor and material for painting, graining, and varnishing rooms and passages of the principal and upper stories, west wing, to be occupied by the Civil Service Commission:
111 pounds white lead, at 10 cents 11.10
5 gallons coach varnish, at $4 ..... 20.00
6 gallons oil and turpentine, at 70 cents 4.20
16¼ days' work as painters, at $4 ..... 65.00
25 days' work as grainers, at $5 ..... 125.00 225.30

R. W. Waters:
23. 18 days' work as painter at court-house, from November 1 to date, at $3 ..... 54.00

H. C. Menaugh:
17½ days' work as painter at City Hall, from November 1 to date, at $3 ..... 52.50

Thomas F. Foley:
18 days' work as painter at court-house, from November 1 to date, at $3 ..... 54.00

C. C. Callahan:
8¼ days' work as plasterer at court-house, from November 1 to date, at $3 ..... 28.87

Walter Beck:
24. 1 day's work as carpenter at court-house, at $3 ..... 3.00

C. A Schneider's Sons:
For the following iron works at city hall:
18. 1 T-iron, 25 pounds, at 5 cents, $1.25; repairing 2 slick bars, at $1.50, $3.00 ..... 4.25
4 angles at 25 cents, $1; repairing fire rake, $2.25 ..... 3.25
Repairing fire hoe, $1.50; cutting and threading 7 bolts, 60 cents 2.10
9 cast-iron radiators, 603 pounds, at 4 cents 24.12
Cutting and welding 6 bolts, at 16⅔ cents 1.00
1 T-iron, 26 pounds, at 5 cents, $1.30; repairing register plate, 50 cents 1.80
1 rod, washers, and nut ..... .75
90 pounds castings for radiators, at 4 cents 3.60
Pattern for same 2.00
Drilling and tapping radiators, 4 hours, at 50 cents 2.00
Drilling and tapping 4 radiators, at 50 cents 2.00
6 S. hooks, at 12½ cents ..... .75
96 hours of machinist hanging 7 window gratings, basement story, west front, at 50 cents 48.00
7 bars and fastenings, equal to 93 pounds, at 8 cents 7.44
7 padlocks for same. at 80 cents 5.60 108.66

E. A. Ridgway:
For the following: Pumping engine and chamber, and material and labor for setting and connecting the same; for supplying water for iron tank for the upper portion of west wing, viz:
27. 1 6-inch Ericsson hot-air engine 200.00
4-inch pumping chamber to order 12.50
½-inch soldering nipple, 25 cents; 4¾-inch nipples at 12½ cents, 50 cents ..... .75
2 1-inch nipples at 15 cents, 30 cents; 6 feet ¾-inch gas pipe at 10 cents, 60 cents ..... .90
6 feet 1-inch galvanized pipe at 12 cents, 72; 3 ¾-inch long screws at 50 cents, $1.50 ..... 2.22

1886. E. A. Ridgway—Continued.

Nov. 27.	1 1-inch long screw, 75 cents; 4 pounds fittings at 12½ cents, 50 cents	$1.25	
	Steam fittings 60 cents; 2 1-inch open patent valves at $2.75, $5.50	6.10	
	2 ¾-inch open patent valves at $2.25, $4.50; 1 ¾-inch stop-cock, $1.50	6.00	
	2 pounds lead pipe at 10 cents, 20 cents; 25 feet gas pipe at 10 cents, $2.50	2.70	
	7 fittings at 10 cents, 70 cents; 12 feet drip pipe at 10 cents, $1.20	1.90	
	1½ pounds solder at 25 cents, 38 cents; 2 fittings at 10 cents, 20 cents	.58	
	2 ¾-inch bushings at 25 cents, 50 cents; 1 double swing bracket, $1.50	2.00	
	3¾ days' time of plumber, at $5	18.75	
	Time of labor as assistant	1.00	
			$256.65

Employés, etc., court-house, District of Columbia:

	Pay-roll of persons employed in court-house, District of Columbia, making repairs, etc., under direction of Edward Clark, architect United States Capitol	276.00	

W. W. Daniels:

Dec. 1.	For the following labor and material in repairing water-closet and urinal at recorder's office; changing gas fixtures, etc., viz.:		
	1 C. J. cespool	1.50	
	1 2-inch Tee	.50	
	30 feet gas pipe, at 8 cents	2.40	
	5 ¾-inch bushings, at 20 cents	1.00	
	5½ days' plumber and helper, at $6	33.00	
			38.40

E. O. Flaherty:

	For the following labor and material in repairing tin roof, valleys, gutters, five large spout heads, four canopies over four spout outlets, and capping snow-break irons to new valley and gutter covering fire walls, etc., viz.:		
	33 days each, 3 tinners; 99 days at $3	297.00	
	116 pounds solder, at 20 cents	23.20	
	132 sheets of tin, at 12 cents	15.84	
			336.04

E. E. Jackson & Co.:

3.	100 feet ¼ Sel. W. P. partition	6.00	
	16 feet 1 by 12 Sel. W. P. dressed, at 6 cents	.96	
			6.96

Thomas W. Smith:

2.	1 14-inch sq. hd. w. box, 3 feet 10½ inches by 6 by 9; 5 inches space	4.00	
	1 12 lt. sash, 3, 10½ 6, 9, 1¾, 5 inch space	1.50	
	50 feet ¼ D. selects, at 6 cents, $3.00; 16 feet ⅝ D. selects, at 6½ cents, $1.04	4.04	
	100 linear feet, ⅞ by 10, D. selects at 5 cents	5.00	
	Transom ⅝ by 2, 9, 1⅜ unglazed	.50	
	30 feet walnut hearth border, at 5 cents	1.50	
	48 feet 1¼ molding, at 1 cent	.48	
	46 feet 3 by 6, 12 Va., at 1½ cents	.69	
	52 feet ⅝ D. select, at 5½ cents	2.86	
	10 feet ¼ walnut at 16, $1.60; 14 feet ⅝ D. oak at 6½, 91 cents	2.51	
	4 12 feet cedar posts, 2-feet butts sawed two sides, $1	4.00	
	8 12 feet cedar posts, 2-feet butts sawed two sides, at 65 cents	5.20	
	816 feet ⅝ by 12, 16 Com. Va. 1¾	14.28	
	27 feet ⅝ D. walnut, wide, 20 cents	5.40	
	20 feet ⅞ by 1¼ base, at 1 cent	.20	
	200 feet ¼ Ga. partition, at 4 cents	8.00	
	48 feet ⅝ clear Va. bds., at 3½ cents	1.68	

1886.				
		Thomas W. Smith—Continued.		
Dec.	2.	6 feet ¼ wide walnut, at 20 cents	$1.20	
		120 feet ⅝ clear Va. bds., at 3½ cents	4.20	
				$67.24
		The National Republican:		
Aug.	10.	Advertising proposals for steam heating court-house, District of Columbia; 12 lines, 9 times, at 58 cents per line		6.96
		Windsor & Ford:		
Dec.	2.	3,500 red and arch brick, at $7.25 per M		25.37
		W. D. Wyvill:		
		2 portable grates, at $3.50		7.00
		Atlantic White Lead and Linseed Oil Company:		
Sept.	9.	1 barrel linseed oil, 49⅜ gallons, at 43 cents	$21.33	
		1 barrel turpentine, 49 gallons, at 38 cents	18.62	
		1 cask Atlantic lead, 650 pounds, at 7¼ cents, $47.13, less 2⅛ per cent., $1.17	45.96	
				85.91
		Daniel Wadsworth & Son:		
Nov.	2.	1 keg, 10 gallons paint No. 62, at $1.50 per gallon, less 10 per cent., $1.35		13.50
		Wm. H. Butler:		
Dec.	8.	800 pounds white lead, at 7½ cents, $60; 72 pounds putty putty, at 5 cents, $3.60	$63.60	
		10 gallons oil, at 55 cents, $5.50; 14 gallons turpentine, at 50 cents, $7	12.50	
		7 gallons H. O. finish, at $1.75, $12.25; 1 pound ult. blue, 40 cents	12.65	
		4 lights glass, 14 x 26, glazed, at 85 cents	3.40	
		6—0 paint brush, $1.75; 12 sheets sand paper, at 1¼ cents 15 cents	1.90	
		1 sash tool, 40 cents; 1 1-inch fitch, 20 cents	.60	
		2 dusters, at 75 cents, $1.50; 50 pounds whiting, at 4 cents, $2; 3 pounds glue, at 40 cents, $1.20	4.70	
		2 wall brushes, at 75 cents, $1.50; 2 kalsomine brushes, at $2.50, $5	6.50	
		4 pounds raw umber, at 20 cents, 80 cents; 1 set brushes, $2.35	3.15	
		1 gallon drier, $1.50; 150 pounds Paris whiting, at 4 cents, $6	7.50	
		5 lights glass, 16½ x 24, at 33 cents, $1.65; 4 pounds alum, at 6 cents, 24 cents	1.89	
		1 bar soap, 10 cents; 1 pound red, 25 cents; 6 pounds umber, at 20 cents, $1.20	1.55	
		½ pound carmine dry, at $8, $4; 2 pounds chrome yellow, in oil, at 25 cents, 50 cents	4.50	
		1 pound dry black, 30 cents; 6 lights glass, assorted, at 15 cents, 90 cents	1.20	
		1 varnish brush, 75 cents; 4 pounds lampblack, at 25 cents, $1	1.75	
		1 wall brush, 5-inch, $1.50; 2 pounds ult. blue, at 40 cents, 80 cents	2.30	
		20 pounds potash, at 15 cents, $3; 4 pounds Indian red, at 25 cents, $1	4.00	
		1½ pounds sienna, at 20 cents, 30 cents; 3 pounds castile soap, at 25 cents, 75 cents	1.05	
		3 pounds alum, at 6 cents, 18 cents; 2 pounds English vermillion, at 85 cents, $1.70	1.88	
		8 pounds burnt umber, at 20 cents, $1.60; 2 pounds drop black, at 30 cents, 60 cents	2.20	
		3 pounds burnt sienna, at 20 cents, 60 cents; 12 sand paper, 15 cents	.75	
		½ gallon japan, 75 cents; 1 W. W. brush, $1.25	2.00	
		½ pound carmine, at $8, $4; 10 pounds Indian red, at 25 cents, $2.50	6.50	
		150 pounds Paris white, at 4 cents, $6; 1 paint dipper, 25 cents	6.25	
		18 lights glass, assorted, at 17 cents, $3.06; 4 pounds chrome yellow, at 25 cents, $1	4.06	

1886.		Daniel Wadsworth & Son—Continued.		
Dec.	8.	2 pounds umber, at 20 cents, 40 cents; 4 pounds sienna, at 20 cents, 80 cents; 1 bar soap, 15 cents; 1 pound candles, 25 cents	$1.60	
		64 lights glass, assorted, at 11½ cents, $7.36; 1 pound English vermillion, 85 cents	8.21	
		2 pounds ult. blue, at 40 cents, 80 cents; 1 W. W. brush, $1.50	2.30	
		½ gallon japan, 78 cents; 20 pounds metallic, at 4 cents, 80 cents	1.58	
		1 pound drop black, 30 cents; 15-gallon can, 75 cents	1.05	
		5 lights glass, at 20 cents, $1; 6 lights, 18 x 20, at 25 cents, $1.50; 1 paint pot, 40 cents	2.90	
		½ gallon asphaltum, at $1.50, 75 cents; 3 pounds burnt umber, at 20 cents, 60 cents	1.35	
		25 pounds Paris white, at 4 cents, $1; 1 pound candles, 25 cents; ¼ gallon dryer, at 80 cents, 20 cents	1.45	
		2 pounds chrome yellow, at 25 cents, 50 cents; 3 pounds drop black, at 30 cents, 90 cents	1.40	
		1 pound green, in oil, 25 cents; hitch, 10 cents	.35	
		1½ gallons turpentine, at 50 cents	.75	
				$181.32
		J. W. Barker:		
	2.	For the following labor and material in repairs to roof:		
		3 days' labor of tinsmith, at $3.50	10.50	
		5 pounds solder, at 25 cents	1.25	
		1 bushel charcoal	.25	
		1 quart roof paint	.50	
				12.50
		H. C. Menagh:		
	9.	9⅓ days' services as painter, west wing, at $3 (between November 24 to December 9, 1886)		28.00
		Louis A. Dieter:		
	6.	In rooms in principal story, west wing, viz:		
		Preparing walls and patching	$24.50	
		28 pieces ceiling paper, and hanging, at 40 cents	11.20	
		68 pieces side-wall paper, and hanging, at 50 cents	34.00	
		20 dado paper, and hanging, at 80 cents	16.00	
		9 pieces gilt and velvet dado frieze, at $1.50	13.50	
		12 pieces frieze, and hanging, at $1.25	15.00	
		12 pieces frieze, and hanging, at $1.40	16.80	
		12 pieces binder, at $1.25	15.00	
		15 pieces ceiling paper, and hanging, at 30 cents	4.50	
		4½ pieces frieze, and hanging, at $1.40	6.30	
		4½ pieces embroidered gilt frieze, and hanging, at $2.50	11.25	
		8 fine gilt dado frieze, and hanging, at 90 cents	7.20	
		2 fine gilt dado frieze, and hanging, at $1.15	2.30	
		4½ pieces velvet binder, at 75 cents	3.37	
		35 pieces gilt paper and hanging, at 70 cents	24.50	
				205.42
		Cammack & Decker:		
	3.	12 barrels lime, at 90 cents	10.80	
		8 bushels hair, at 25 cents	2.00	
		1 barrel plaster	2.00	
				14.80
		D. W. Beveridge:		
Nov.	26.	6 feet 6 inches of crimped wire-work for air duct, City Hall, at 35 cents		2.27
		E. F. Brooks:		
Dec.	6.	1 4-light chandelier	11.00	
		2 3-light chandeliers, at $6	12.00	
		2 1-light standards, at $3.25	6.50	
		15 feet gas pipe, at 6 cents	.90	
		69 McGann holders, at 10 cents	6.90	
		45 L. T. burners, at 10 cents	4.50	
		48 capped globes, at 25 cents	12.00	
		5 D. S. brackets, at 90 cents	4.50	
		Extending gas service in criminal court room	4.50	
				62.80

1886.		George W. Knox:		
Dec.	7.	Freight and cartage on one box grate bars, Baltimore and Potomac Railroad Company	$0.34	
		Cartage	.29	
				$0.63
		The Sunday Herald:		
Aug.	10.	Advertising proposals for steam-heating court-house, District of Columbia, 2 squares, 3 times, at $1 per square first time, 75 cents each subsequent time		5.00
		James F. Nolan:		
Dec.	18.	Putting down 47 square yards of concrete in water-closet, third floor, court-yard, patching around heaters, etc., at $1.20		56.40
		Israel Green:		
	18.	Removing 40 loads of rubbish from court-house, at 20 cents per load		8.00
		L. H. Schneider's Son:		
July	6.	6 hooks and eyes, 18 cents; 1 dozen screw-eyes, 5 cents.	.23	
	9.	2½ pounds gum sheet rubber, at $1	2.50	
		1 barrel fire clay	3.50	
Aug.	2.	1 dozen copper rivets and burrs	.10	
		6 sheets sand-paper	.10	
	9.	3 kegs nails, ⅛, $2.60; 1/10, $2.65; 1/20, $2.35	7.30	
		1 bro. 1½ screws	.30	
	14.	3 pounds pin nails, at 15 cents, 45 cents; 4 pairs butts and screws, 20 cents	.65	
		1 pound glue, 25 cents; 12 sheets sand-paper, 15 cents	.40	
		3 pounds nails, at 5 cents, 15 cents; 2 tin cups, at 5 cents, 10 cents	.25	
	17.	1 bucket, 25 cents; 1 dozen R. H. blue screws, 6 cents	,31	
Sept.	3.	10 pounds tin nails, at 6 cents, 60 cents; 40 pounds 6*d* nails, at 5 cents, $2	2.60	
		2 shutter-bars, at 20 cents, 40 cents; 1 lock and knob, $1.60; 6 samples, at 10 cents, 60 cents	2.60	
	4.	8 hooks and eyes	.25	
	6.	1 lock, 50 cents; 1 knob, 20 cents; 2 escutcheons, 15 cents	.85	
		2 irons to drawing, at 30 cents	.60	
	8.	4 rim locks and knobs, at 50 cents	2.00	
	11.	1 keg 10*d* nails	2.35	
	16.	1 key blank, 15 cents; 1 flush bolt, 20 cents	.35	
		3 pairs brass butts and screws, at 40 cents	1.20	
		1 cup lock and escutcheon, 35 cents; 1 knob, 5 cents	.40	
	21.	1 door-pull, 35 cents; 1 door knob, 10 cents	.45	
	27.	2 gross screws, 68 cents; 1 dozen sheets sand-paper, 20 cents	.88	
Oct.	6.	2 pounds tin nails, at 7 cents, 14 cents; ½ dozen stag nails, at 60 cents, 30 cents	.44	
	7.	12 pairs bronzed butts, at 80 cents	9.60	
	11.	10 pounds nails, at 5 cents, 50 cents; 5 pounds finishing nails, at 6 cents, 30 cents	.80	
	13.	12 mortice locks, at 90 cents, $10.80; 12 pairs bronze knobs, at 85 cents, $10.20	21.00	
		24 escutcheons, at 10 cents, $2.40; 4 dozen br. screws, at 5 cents, 20 cents	2.60	
		12 wrought butts, at 10 cents, $1.20; 1 gross screws, 25 cents	1.45	
	14.	1 dozen screws, 10 cents; 1 gross screws, 25 cents	.35	
		2 locks, knobs, and escutcheons, at $1.85	3.70	
	19.	2 dozen brass hooks, at 25 cents, 50 cents; 1½ dozen screws, 15 cents	.65	
	22.	7 pounds finishing nails	.50	
	23.	1 Rabbsten lock, $1.75; 1 pair bro. knobs, 85 cents	2.60	
		2 bro. escutcheons, at 10 cents, 20 cents; 1 paper steel brads, 20 cents	.40	
		16 drawer-pulls, at 5 cents, 80 cents; 12 pairs transom-lights, at $1, $12	12.80	
	25.	15 pounds nails, at 5 cents	.75	
	26.	1 pound glue, 25 cents; 2 pieces green cloth, 75 cents	1.00	
		1 piece green cloth	.75	

1886.		L. H. Schneider's Son—Continued.		
Nov.	29.	10 pounds nails, at 5 cents	$0.50	
	2.	20 pounds nails, at 5 cents, $1; 1 pound wire nails, 14 cents; 1 pound finishing nails, 6 cents	1.20	
	4.	1 lock, 30 cents; 1 escutcheon, 10 cents; 6 hold-fasts, etc., 50 cents	.90	
	6.	5 drawer locks, at 30 cents, $1.50; 4 drawer-pulls, at 6 cents, 24 cents	1.74	
		5 escutcheons, 50 cents; 3 saw files, 30 cents	.80	
	9.	1 piece chain, 15 cents; 2 staples, 10 cents; 2 hooks, 15 cents	.40	
	10.	6 feet chain, at 12 cents	.72	
	11.	3 pounds hinge nails, at 20 cents, 60 cents; 1 claw-hammer, 80 cents	1.40	
	13.	4 pieces loose butts, at 10 cents, 40 cents; 2 square bolts, at 10 cents, 20 cents	.60	
		4 feet iron chain, at 5 cents, 20 cents; 5 dozen screws, at 5 cents, 25 cents	.45	
	15.	2 dozen hooks, 25 cents; 2 balls twine, 20 cents	.45	
	16.	2 hooks and eyes, 5 cents; 10 yards sheeting, at 12½ cents, $1.25	1.30	
	19.	1½ dozen coat-hooks, 15 cents; 1 gross screws, 20 cents	.35	
		1 paper tacks, 5 cents; 2 knobs, 10 cents; 2 keys, 50 cents	.65	
	27.	2 drop letter plates, at 75 cents	1.50	
		2 Yale night latches, $1.85	3.70	
		1 door pull, 30 cents; 1 saw file, 10 cents; 1 pair loose butts, 10 cents	.50	
	29.	3 pair loose butts, at 15 cents	.45	
		4 hold-fasts, at 6 cents, 24 cents; 2 pounds nails, at 5 cents, 10 cents	.34	
	30.	30 pounds zinc, at 8 cents, $2.40; 30 pounds black iron, at 7 cents, $2.10	4.50	
				$112.01
		C. Schneider:		
Dec.	17.	For furnishing and putting up the following material in the Civil Service Commissioners' room, court-house, viz:		
		293 feet of speaking tube, at 15 cents	43.95	
		6 pieces flexible hose, at $3	18.00	
		10 nickel whistles, at $1	10.00	
		6 nickel collars, at 75 cents	4.50	
				76.45
		Daniel R. Neall:		
	31.	26 days' work as carpenter at court-house from December 1 to date, at $3		78.00
		John Smith:		
	30.	23¼ days' work as laborer at City Hall, at $1.50		34.87
1887.		A. M. Tubman:		
Jan.	12.	For the following labor and material for papering two rooms at west end of north corridor, basement story, *i. e.*:		
		19 pieces mica wall and ceiling, at 50 cents	9.50	
		4 pieces bordering, at $1.40	5.60	
		22 pieces wall and ceiling, at 30 cents	6.60	
		2½ pieces bordering, at 80 cents	2.00	
		1 center piece	1.00	
		Sizing for 22 pieces, 5 cents each	1.10	
				25.80
		Pettet & Dripps:		
	5.	For furnishing labor and material, making and putting in place one boiler-iron water tank in attic, west end, old portion of City Hall, Washington, D. C., viz: 8 feet long, 6 feet wide, 2½ feet deep, sides and ends of $\frac{3}{16}$-inch iron, and bottom of ¼-inch iron		123.90
1886.		Jerry Sullivan:		
Dec.	7.	One day's labor as hod carrier, at $2		2.00

1887.		E. H. Cook Company:		
Jan.	24.	For furnishing material and labor in constructing steam-heating apparatus, as per contract dated September 6, 1886		$4,487.00
		Less the following amounts paid on account, viz:		
		Approximate estimate No. 1, dated October 2, 1886	$1,500.00	
		Approximate estimate No. 2, dated October 23, 1886	1,500.00	
		Approximate estimate No. 3, dated November 10, 1886	487.00	
			3,487.00	
				$1,000.00
		Robert W. Waters:		
Mar.	2.	2¼ days' labor as painter, basement story, west wing, additional rooms for Civil Service Commission, at $3		6.75
		Total amount expended by disbursing clerk		12,000.00
		Amount of appropriation		12,000.00

EXHIBIT G 8.—PUNISHING VIOLATIONS OF INTERCOURSE ACTS AND FRAUDS.

1886.		John T. Wallace:	
		For services and expenses as special agent from the 1st day of July, 1886, to the 31st day of July, 1886, dates inclusive, as follows:	
		31 days' services, at $5 per day	$155.00
July	7.	Baggage transfer, house to depot	.50
		Transportation order No. 188, Washington to Saint Paul:	
		Sleeping-car, Washington to Chicago	5.00
		Supper on train	.50
	8.	Breakfast at Pittsburgh	75
		Dinner at Crestline, Ohio	75
		Supper at Chicago, Ill	.75
	9.	Sleeping-car, Chicago to Saint Paul	2.00
		Breakfast on dining-car	.75
		Baggage, depot to hotel, Saint Paul	.50
	10.	Hotel Ryan (Saint Paul), voucher 1	3.25
		Baggage, hotel to depot	.50
		Railroad fare, Saint Paul to Brainerd	5.40
		Supper on dining-car	.75
		Baggage transfer at Brainerd	.25
	16.	Livery bill, voucher 2	25.00
		Villard Hotel, voucher 3	9.50
		Railroad fare to Saint Paul	5.40
		Transfer, depot to Hotel Ryan	.25
	19.	Hotel Ryan, voucher 4	7.50
		Railroad fare to Northern Pacific Junction, via Saint Paul to Duluth	5.20
		Dinner at Hinckley	.50
		Supper at Northern Pacific Junction	.50
		Railroad fare, Northern Pacific Junction to Brainerd	4.50
	21.	Telegram to United States marshal, voucher 5	.70
		Indian butcher, voucher 6	18.00
		Jas. Lucia, voucher 7	16.00
		Indian No. Way Don Noque, voucher 8	12.00
		Villard Hotel, Brainerd, voucher 9	2.00
		Baggage to depot at Brainerd	.25
		Railroad fare to Saint Paul	5.40
		Breakfast on train	.75
		Dinner, Saint Paul	.75
		Railroad fare, Saint Paul to Washington, D. C	28.50
		Sleeping-car, Saint Paul to Chicago	2.00
		Supper on train	.75

1886.		John T. Wallace—Continued.		
July	22.	Breakfast in Chicago	$0.75	
		Dinner in Chicago	.75	
		Sleeping-car, Chicago to Washington, D. C	5.00	
		Supper at Fort Wayne	.75	
	23.	Breakfast at Pittsburgh	.75	
		Lunch at Harrisburg	.50	
		Baggage, Washington depot to my house	.40	
		Jurat	.25	
				$331.25
		John T. Wallace:		
Aug.	31.	For services and expenses as special agent from August 1 to August 31, 1886, dates inclusive, as follows:		
		31 days' services, at $5 per day	155.00	
	26.	Transfer of baggage, house to depot, Washington, D. C.	.50	
		Street-car fare to depot	.05	
		Transportation order, No. 32, Washington, D. C., to Omaha, Nebr.:		
		Sleeping-car, Washington to Chicago	5.00	
		Supper in sleeping-car	.60	
	27.	Breakfast at Pittsburgh	.75	
		Dinner at Crestline	.75	
		Supper on train	.75	
		Transfer, depot to hotel, Chicago (missed train for Omaha)	.25	
	28.	Grand Pacific Hotel bill, voucher 1	2.50	
		Transfer, hotel to depot, Chicago	.25	
		Sleeping-car, Chicago to Omaha	3.00	
		Dinner on dining-car, Chicago, Burlington and Quincy Railroad	.75	
		Supper on dining-car, Chicago, Burlington and Quincy Railroad	.75	
	29.	Breakfast on dining-car, Chicago, Burlington and Quincy Railroad	.75	
		Dinner, U. P. R. R. depot, Omaha, awaiting connection	.65	
		Supper, awaiting connection	.50	
		Transportation order No. 37, Omaha, Nebr., to Cheyenne, Wyo., on U. P. R. R.:		
		Sleeping-car, Omaha to Cheyenne	4.00	
	30.	Breakfast, North Platte, Union Pacific Railroad	.75	
		Dinner at Sidney	.75	
		Union Pacific Hotel bill, Cheyenne, including breakfast, voucher 2	4.35	
Sept.	1.	Jurat	.25	
				182.90
		John T. Wallace:		
		For services and expenses as special agent from September 1, 1886, to September 30, 1886, dates inclusive, as follows:		
	30.	30 days' services, at $5 per day	150.00	
	5.	Hotel bill at Cheyenne, Wyo., voucher 1	10.65	
		Transportation order No. 33, Cheyenne to Denver, Colo., and return:		
		Street-car, depot to St. James Hotel, Denver	.05	
	6.	Hotel bill, St. James Hotel, Denver, Colo., voucher 2	3.00	
		Omnibus, St. James Hotel, Denver, Colo., to depot	.25	
	8.	Hotel bill at Cheyenne, voucher 3	5.65	
		Transportation order No. 34, Cheyenne to Garrison, Mont:		
		Sleeping-car, Cheyenne to Evanston, Union Pacific Railroad	3.00	
		Porterage, trunk to depot, Cheyenne	.25	
	9.	Breakfast at Green River, Union Pacific Railroad	.75	
		Telegram to United States Attorney Hawley, voucher 4	.60	
	10.	Pacific Hotel bill, Evanston, voucher 5	3.75	
	11.	Railroad Hotel bill, Ogden, voucher 6	2.50	
		Sleeping-car to Pocatello, Utah and Northern Railroad	1.25	
		Dinner at Logan	.75	
		Supper at Pocatello	.75	
		Transfers, baggage to Oregon Short-Line	.25	

1886.		John T. Wallace—Continued.	
		Transportation order No. 35. Pocatello to Kuna and return, to confer with Attorney Hawley:	
		Sleeping-car to Kuna	$2.00
Sept.	12.	Railroad transportation, Kuna to Caldwell	1.75
		Pacific Hotel at Caldwell, voucher 7	2.50
		Railroad transportation, Caldwell to Kuna	1.75
		Sleeping-car, Caldwell to Pocatello	2.00
	13.	Hotel bill at Pocatello, voucher 8	2.50
		Sleeping car to Silverton, U. and N. Railroad	2.50
	14.	Breakfast at Melrose, U. and N. Railroad	.75
		Dinner at Garrison, Northern Pacific Railroad	.75
		Storage on trunk sent ahead, voucher 9	.30
		Transportation order No. 36, Garrison to Spokane Falls, stop off check for Missoula, Northern Pacific Railroad:	
		Trunk, depot to hotel, Missoula	.25
		Omnibus for self	.25
	20.	Rogers House, hotel bill, voucher 10	12.00
		Omnibus, hotel to depot, Missoula, Mont	.25
		Sleeping car to Rathdrum, Idaho	2.00
	21.	Breakfast on dining car, Northern Pacific Railroad	.75
		Dinner, Northern Pacific Railroad	.75
		Stage coach to Cœur d'Alene City	2.00
	24.	Henry Baman, steam launch, voucher 11	10.00
		Lake House bill, voucher 12	5.50
		Stage coach, Cœur d'Alene to Rathdrum	2.00
		Dinner at Rathdrum	.50
	26.	Stationery, 100 sheets tablet, Spokane Falls	.75
		Postage-stamps	.20
	28.	California House bill, voucher 13	7.50
		Omnibus to depot	.25
		Transportation to Rathdrum	1.75
		Team to Cœur d'Alene to examine steamer Cœur d'Alene to see that liquor and bar was removed, as represented, voucher 14	4.00
	29.	George McCabe for prosecuting evidence and information in the steamer's violation of intercouse acts, voucher 15	12.00
		Supper, lodging, and breakfast, voucher 16	1.50
		Railroad transportation, Rathdrum to Missoula	16.10
		Dinner on dining car, Northern Pacific Railroad	.75
		Supper on dining car, Northern Pacific Railroad	.75
	30.	Omnibus, depot to hotel, Missoula	.25
		Team and driver to Bitter Root Valley, voucher 17	4.00
Oct.	4.	Telegram, postmaster Cœur d'Alene, voucher 18	.35
		Hotel bill at Missoula, Mont., voucher 19	12.00
		Transfer trunk to depot, 25 cents, omnibus self, 25 cents	.50
	5.	Jurat	25
			$299.40
		John T. Wallace:	
		For services and expenses of special agent, Department of Justice, from October 1, 1886, to October 31, 1886, dates inclusive, as follows:	
	31.	Thirty-one days' services, at $5 per day	155.00
	5.	Transportation order No. 38, Missoula to Garrison, Mont., Northern Pacific Railroad:	
		Sleeping car, Missoula to Garrison	2.00
	6.	Breakfast at Garrison	.50
		Transportation order No. 39, Garrison, Mont., to Cheyenne, Wyo.:	
		Dinner at Silver Bow (no train till 5 p. m)	.50
		Sleeping car, Silver Bow to Pocatello, Utah and Northern Railway	2.50
		Supper at Melrose, Utah and Northern Railway	.75
	7.	Breakfast at Pocatello, Idaho, Short Line junction	.75
		Sleeping car, Pocatello to Rawlins, Wyo	2.00
		Dinner at Cookville, Ogden Southern Line Railway	.75
		Supper at Green River, Union Pacific Railway	.75
	11.	Hotel bill at Rawlins, voucher 1	8.75
		Stage transportation, Meeker and return, voucher 2	55.00
		Dinner at Willow Springs, Wyo	.50

1886.		John T. Wallace—Continued.		
Oct.	12.	Supper, lodging, and breakfast, Dixon Station	$1.50	
		Dinner at Walahau's Station	.50	
		Supper, Mountain Station (all night on road)	.50	
	15.	Team and driver, voucher 3	5.00	
	18.	Hotel bill at Meeker, voucher 4	12.50	
		Dinner, Mountain House	.50	
		Supper, Walahau's	.50	
	19.	One-half night lodging and breakfast, Dixon Station	1.00	
		Dinner, Yellow Creek station	.50	
		Supper, Willow Springs	.50	
	20.	Hotel bill, Rawlins, voucher 5	3.25	
		Porterage and storage on trunk at Rawlins	.50	
		Sleeping car, Rawlins to Cheyenne	2.50	
	21.	Breakfast at Laramie	.75	
	22.	Hotel bill, Cheyenne, voucher 6	2.50	
		Transportation order No. 40, Cheyenne to Denver:		
		Lunch in drawing-room car	.70	
		Omnibus fare and baggage to hotel, Denver	.50	
	25.	Windsor Hotel bill, voucher 7	14.75	
		Baggage and self to depot	.50	
		Transportation order No. 41, Denver to Silverton, Denver and Rio Grande Railroad:		
		Sleeping car, Denver to Alamosa	2.00	
	26.	Breakfast at Alamosa, Colo	.75	
		Dinner at Chama, Colo	.75	
		Transfer, self and baggage, to hotel	.50	
	28.	Railroad transportation to Ute Indian agency	4.40	
	30.	Durango hotel bill, voucher 8	8.75	
		Baggage and self to depot	.50	
		Transportation order No. 42, Durango to Denver, Colo.:		
		Dinner at Chama	.75	
		Supper at Alamosa	.75	
		Sleeping car, Alamosa to Denver	2.00	
	31.	Transfer, self and baggage, to Windsor Hotel	.50	
		Telegram sent Major Strong (copy), voucher 9	.50	
		Telegram sent United States marshal (copy), voucher 10.	.25	
Nov.	1.	Telegram from United States marshal (copy), vouchers 11 and 12	.50	
	3.	Windsor Hotel bill, voucher 13	14.00	
		Baggage to depot	.25	
		Transportation order No. 43, Denver to Cheyenne:		
		Seat in sleeper, Denver to Cheyenne	1.00	
	8.	Pacific Hotel bill, Cheyenne, voucher 14	12.00	
		Jurat	.25	
			———	$329.10
		John T. Wallace:		
		For services and expenses as special agent, Department of Justice, from November 1, 1886, to November 30, 1886, dates inclusive, as follows:		
	30.	Thirty days' services, at $5 per day	150.00	
	8.	Transportation order No. 44, Cheyenne to Omaha:		
		Porter, transfer baggage, hotel to depot	.25	
		Dinner on Union Pacific Railroad	.75	
		Supper on Union Pacific Railroad at North Platte	.75	
		Sleeping car, North Platte to Omaha	2.00	
	9.	For breakfast at Cuyler; delayed six hours	.75	
		Railroad transfer, Omaha to Council Bluffs	.25	
		Dinner at Council Bluffs	.75	
		Transportation orders Nos. 45 and 46, Council Bluffs to Washington:		
		Supper at Council Bluffs	.50	
		Sleeping car, Council Bluffs to Chicago	3.00	
	10.	Breakfast on Council Bluffs and Quincy Railroad	.75	
		Dinner at Chicago	.50	
		Sleeping car, Chicago to Harrisburg, Pa	4.00	
		Supper at Fort Wayne	.75	
	11.	Breakfast at Pittsburgh	.75	
		Lunch at Harrisburg	.50	
	30.	Jurat	.25	
			———	166.50

1886.		John T. Wallace:		
		For services and expenses as special agent, Department of Justice, from December 1 to December 31, 1886, dates inclusive, as follows:		
Dec.	31.	Thirty-one days' services, at $5 per day	$155.00	
	5.	Transfer baggage, house to depot, Washington	.50	
		Street car	.05	
		Transportation order No. 49, Washington, D. C., to Kansas City, via Pennsylvania Railway:		
		Sleeping car, Washington to Saint Louis	5.00	
		Supper on car	.40	
	6.	Breakfast at Pittsburgh	.75	
		Dinner and supper, Pittsburgh (delayed till night train)	1.50	
	7.	Breakfast at Richmond, Ind	.75	
		Dinner at Terre Haute	.75	
		Transfer depot to hotel, Saint Louis	.25	
	8.	Southern Hotel, Saint Louis, voucher 1	3.00	
		Transfer hotel to depot, Saint Louis	.25	
		Dinner, Jefferson City, Mo	.75	
		Transfer depot to hotel, Kansas City	.25	
	9.	St. James Hotel, Kansas City, voucher 2	2.25	
		Baggage-storage on trunk, voucher 3	.25	
		Street car to depot, Kansas City	.05	
		Railroad fare, Kansas City to Topeka	2.00	
		Transfer self and baggage to hotel, Topeka	.50	
	13.	Windsor Hotel bill, voucher 4	15.00	
		Transfer self and baggage to depot	.50	
		Railroad fare, Topeka to Kansas City	2.00	
		Dinner at Lawrence, Kans	.75	
		Supper at Kansas City	.50	
		Transportation order No. 50, Kansas City to Coffeeville:		
		Sleeping car, Kansas City to Cherryvale	2.00	
	14.	Hotel bill, Cherryvale, voucher 5	2.00	
		Railroad fare, Cherryvale to Chautauqua Springs	1.35	
		Omnibus transfer, Chautauqua Springs	.25	
	15.	Eagle Hotel bill, voucher 6	1.50	
		Stage fare, S. Springs to Osage Agency	2.50	
		Dinner at Mrs. Girards's	.50	
	29.	Board and lodging, Bevanos, voucher 7	6.00	
		4 days' team and driver, voucher 8	16.00	
		Boarding and lodging, David's, voucher 9	31.00	
Jan.	26.	Jurat	.25	
				$256.35
1887.		John T. Wallace:		
		For services and expenses as special agent, from January 1 to January 31, 1887, dates inclusive, as follows:		
Jan.	31.	Thirty-one days' services, at $5 per day	155.00	
	17.	2 days' team and driver, voucher 1	8.00	
	20.	20 days' board and lodging, voucher 2	40.00	
		Stage fare, Osage Agency to Chautauqua Springs	2.50	
	21.	Eagle hotel bill, voucher 3	1.50	
		Omnibus to depot	.25	
		Transportation order No. 51, Chautauqua Springs to Kansas City:		
		Dinner on road	.50	
	22.	Blossom House bill, voucher 4	2.50	
		Transportation order No. 52, Kansas City to Washington, D. C.:		
		Sleeping car, Kansas City to Saint Louis	2.00	
		Supper on train	.40	
	23.	Breakfast at Saint Louis	.75	
		Sleeping car, Saint Louis to Harrisburg, Pa	5.00	
		Dinner at Terre Haute	.75	
		Supper at Richmond, Ind	.75	
	24.	Breakfast at Pittsburgh, Pa	.75	
		Lunch at Altoona, Pa	.35	
		Transfer of baggage in Washington, D. C	.50	
Feb.	3.	Jurat	.25	
				221.75

1887.		John T. Wallace:		
Feb.	3.	For services and expenses as special agent, from February 1 to February 28, 1887, dates inclusive, as follows:		
	28.	28 days' services, at $5 per day	$140.00	
	15.	Transfer of baggage, my house to depot	.50	
		Transportation order No. 53, Washington, D. C., to Saint Paul, via Pacific Railroad.:		
		Sleeping car, Washington to Chicago	5.00	
	16.	Breakfast at Pittsburgh	.75	
		Dinner at Crestline	.75	
		Supper at Chicago	.50	
		Sleeping car, Chicago to Saint Paul	2.00	
	17.	Breakfast in dining car	.75	
		Omnibus, depot to hotel at Saint Paul	.25	
	19.	Ryan Hotel, voucher 1	6.00	
		Storage on trunk, Union Depot, Saint Paul	.40	
		Transportation, Saint Paul to Ashland, Wis	6.50	
		Dinner on road	.50	
		Transfer self and baggage at Ashland	.50	
	23.	Board and lodging, voucher 2	10.00	
		Transfer self and baggage leaving Ashland	.50	
		Transportation, Ashland to Duluth	2.15	
		Transfer baggage, depot to hotel	.25	
	28.	Hotel, Saint Louis, voucher 3	17.50	
		Transfer self and baggage, hotel to depot	.50	
		Transportation, Iron Range Railroad, Duluth to Tower.	4.50	
Mar.	3.	Livery team and driver to Vermillion, voucher 4	*4.00	
		Summit Hotel bill, voucher 5	*6.50	
		Transportation, Iron Range Railroad, Tower to Duluth.	*4.50	
		Transfer per omnibus, depot to hotel	*.25	
		W. F. Campbell, getting evidence, voucher 6	*5.00	
			220.05	
		Disallowance	20.25	
				$199.80
		John T. Wallace:		
		For services and expenses as special agent, from March 1, 1887, to March 31, 1887, dates inclusive, as follows:		
	31.	31 days' services, at $5 per day	155.00	
	3.	Livery team and driver, voucher 1	4.00	
		Hotel bill at Tower, voucher 2	6.50	
		Railroad fare, Tower to Duluth	4.50	
		Omnibus transfer, depot to hotel, Duluth	.25	
	4.	William F. Campbell, voucher 3	5.00	
	7.	Hotel bill at Duluth, voucher 4	14.00	
		Railroad fare, Duluth to Cloquet and return	2.50	
	8.	Hotel bill at Cloquet, voucher 5	2.00	
		Telegram, voucher 6	.26	
	9.	Telegram, voucher 7	.23	
		Hotel bill at Duluth, vouchers 8 and 9	3.85	
		Baggage to depot	.25	
		Railroad transportation to Hayward, Wis	2.75	
		Dinner at Spooner	.50	
	10.	Hotel and livery, voucher 10	6.00	
		Railroad transportation, Hayward to Saint Paul	3.00	
		Transfer, self and baggage, in Saint Paul	.50	
	15.	Hotel Ryan, voucher 11	15.00	
		Transfer of baggage from Ryan Hotel to private boarding-house	.75	
	16.	Transportation order No. 53, Saint Paul to Madison, Wis.:		
		Sleeping car, Saint Paul to Madison, Wis	2.00	
	17.	Breakfast at Portage, Wis	.75	
		Dinner and supper at Madison, Wis	1.50	
		Railroad fare, Madison to Saint Paul	7.80	
		Sleeping car, Madison to Saint Paul	2.00	
	23.	William F. Campbell, voucher 12	47.50	

* Disallowed; instructed to charge them in his account for March, 1887.

1887.		John T. Wallace—Continued.		
Mar.	24.	Railroad fare, Saint Paul to Brainerd and return	$9.50	
		Dinner on cars	.75	
		Sleeping car, return from Brainerd	2.00	
	28.	George W. Bell, expedition to Pelican Lake, vouchers 13, 14, 15, and 16	33.25	
	31.	N. Myrick, boarding and lodging, voucher 17	24.00	
		Telegraph, voucher 18	42.00	
		Jurat	.25	
				$358.56
		John T. Wallace: For services and expenses as special agent from April 1, 1887, to April 30, 1887, dates inclusive, as follows:		
Apr.	30.	30 days' services, at $5 per day	150.00	
	1.	H. H. Shupe, voucher 1	15.00	
	9.	Telegram to United States Marshal Fulton, voucher 2	.30	
		Railroad transportation to Hudson, Wis., and return	1.50	
	10.	Supper, lodging, and breakfast, voucher 3	1.50	
	12.	Transportation to Hayward, Wis., and return	7.00	
		Dinner and supper at Hayward	1.00	
		Sleeping car, Hayward to Saint Paul	2.00	
	17.	Mah-en-Gons, Mille Lac Indian, voucher 4	10.50	
		Cha-ge-gabe, Mille Lac Indian, voucher 5	10.50	
	24.	William F. Campbell, voucher 7	11.00	
	30.	52 postage-stamps, official correspondence	1.04	
		30 days' board and lodging, voucher 8	60.00	
		Jurat	.25	
				271.59
		John T. Wallace: For services and expenses as special agent from May 1, 1887, to May 31, 1887, dates inclusive, as follows:		
May	31.	31 days' services, at $6 per day	186.00	
		1 day's board, voucher 1	2.00	
		Tranportation order No. 82, Saint Paul to Washington, D. C.:		
		Transfer, self and baggage to depot	.75	
		Sleeping car, Saint Paul to Chicago	2.00	
	2.	Breakfast on dining car	.75	
		Dinner at Chicago	.75	
		Sleeping car, Chicago to Harrisburg	4.00	
		Supper at Fort Wayne, Ind	.75	
	3.	Breakfast at Pittsburgh	.75	
		Lunch at Harrisburg	.50	
		Transfer baggage to my house	.50	
		Jurat to account	.25	
				199.00
		Total amount expended by disbursing clerk	2,816.20	
		Total amount expended by Treasury Department	405.20	
				3,221.40
		In hands of disbursing clark June 30, 1887		783.80
		In the United States Treasury June 30, 1887		994.80
		Amount of appropriation		5,000.00

EXHIBIT G 9.—SUPPORT OF CONVICTS.

1886.		John S. Crocker:	
July	8.	Railroad fare for 3 officers, viz, the warden, W. C. Crocker, and J. M. Crocker, going in charge of 7 prisoners from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35	$31.05
		Railroad fare for 7 prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35	72.45
		Lunch at Wilmington	.90
	9.	Breakfast for 3 in New York	2.25
		Dinner in Albany for 3	2.55
		Returning, steam-boat fare from Albany to New York for 3 officers, at $2.50	7.50
	10.	Breakfast in New York for 3	2.10

1886.	John S. Crocker—Continued.			
July 10.	Dinner in New York for 3		$2.40	
	Railroad fare, New York to Washington, D. C., for 3 officers, at $6.50		19.50	
	Express charge on irons		.80	
			141.50	
	9. By cash received of John McEwen, superintendent of said penitentiary, being the railroad fare for 7 prisoners, as above charged		72.45	
				$69.05
	John S. Crocker:			
Sept.	1. Railroad fare for 1 officer, viz, Benton Russ, going in charge of 1 prisoner from Washington, D. C., to the Albany Connty penitentiary at Albany, N. Y		9.60	
	Railroad fare for one prisoner from Washington, D. C., to said penitentiary		9.60	
	Dinner at Albany for one		.65	
	2. Lodging and breakfast at hotel in Albany, voucher		1.00	
	Returning, railroad fare from Albany to New York for one officer		3.10	
	Dinner in New York		.60	
	Railroad fare from New York to Washington, D. C., for one officer		6.50	
			31.05	
	1. By cash received of John McEwen, superintendent of the above-named penitentiary, being the amount of railroad fare for one prisoner, as above charged		9.60	
				21.45
	John S. Crocker:			
Oct.	28. Railroad fare for three officers, viz, William C. Crocker, Alexander McWilliams, and James F. Smith, going in charge of six prisoners from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35		31.05	
	Railroad fare for six prisoners from Washington, D. C., to the said Albany County penitentiary, at $10.35		62.10	
	Lunch at Wilmington		.75	
Oct.	29. Breakfast in New York for three		1.40	
	Lunch at Poughkeepsie		.60	
	Dinner at Albany for three		2.35	
	Returning, railroad fare for three officers from Albany, N. Y., to Washington, D. C		28.80	
	30. Hotel expenses in New York		5.00	
	Dinner in New York for three		1.80	
	Street cars, New York		.15	
	Lunch at Wilmington		.60	
	Express charge on irons		.95	
			135.55	
	29. By cash received of Colonel McEwen, superintendent of said penitentiary, being the amount of railroad fare for the six prisoners as above charged		62.10	
				73.45
	John S. Crocker:			
Dec.	28. Railroad fare for three officers, viz, Benton Russ, James Woodward, and Dennis Coughlin, going in charge of of ten persons from Washington, D. C., to the Albany County penitentiary, Albany, N. Y., at $10.35		31.05	
	Railroad fare for ten prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35		103.50	
	29. Breakfast in New York for three		2.05	
	Supper, lodging, and breakfast in Albany, N. Y. for 3 officers, voucher		13.00	
	30. Returning, railroad fare from Albany, N. Y., to Washington, D. C., for three officers		31.05	
	Lunch in New York for two		.55	
	Express charge for irons		.90	
			182.10	

1886.		John S. Crocker—Continued.		
Dec.	30.	By cash received of John McEwen, superintendent of the above-named penitentiary, being the amount of railroad fare for ten prisoners, as above charged	$103.50	
				$78.60
1887.		John S. Crocker:		
Feb.	16.	Railroad fare for three officers, viz, Benton Russ, Dennis Coughlin, and Sidney McFarland, going in charge of ten prisoners from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35.....	31.05	
		Railroad fare for ten prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35	103.50	
	17.	Breakfast in New York for three.....	2.00	
		Coffee for ten prisoners	.40	
	18.	Supper, lodging, and breakfast in Albany for three, voucher.....	5.10	
		Railroad fare from Albany, N. Y., to Washington, D. C., for three officers	31.05	
		Dinner in New York for three.....	2.05	
		Express charge on irons.....	.80	
			175.95	
	17.	By cash received of John McEwen, superintendent of the above named penitentiary, being amount of railroad fare for ten prisoners, as above charged	103.50	72.45
		John S. Crocker:		
Apr.	14.	Railroad fare for three officers, viz, Benton Russ, James Woodward, and John Ward, going in charge of ten prisoners from Washington, D. C., to the Albany County penitentiary, at Albany, N. Y., at $10.35.....	31.05	
		Railroad fare for ten prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35.....	103.50	
	15.	Breakfast in New York for three.....	1.50	
		Lunch at Poughkeepsie	.45	
		Dinner in Albany for three	1.50	
April	15.	Returning, steamboat fare from Albany to New York for three officers.....	6.50	
	16.	Breakfast in New York for three.....	1.50	
		Railroad fare for three officers from New York to Washington, D. C., at $6.50.....	19.50	
		Dinner in Philadelphia for three	1.35	
		Express charge on irons.....	1.15	
				168.00
		John S. Crocker:		
June	8.	Railroad fare for three officers, viz, Benton Russ, Joseph Torrens, and William Hill, going in charge of ten prisoners from Washington, D. C., to the Albany County penitentiary at Albany, N. Y., at $10.35.....	31.05	
		Railroad fare for ten prisoners from Washington, D. C., to said Albany County penitentiary, at $10.35.....	103.50	
	9.	Breakfast in New York for two.....	1.10	
		Lunch at Poughkeepsie for one.....	.35	
		Dinner in Albany for three.....	1.50	
		Returning, steamboat fare from Albany to New York for three officers.....	7.50	
	10.	Breakfast in New York for three.....	1.20	
		Dinner in New York for two.....	.65	
		Railroad fare for three officers from New York to Washington, D. C	19.50	
		Express on irons	.80	
				167.15
Total amount expended by disbursing clerk			650.15	
Total amount expended by Treasury Department			191.30	
				841.45
In hands of disbursing clerk June 30, 1887.....				349.85
In the United States Treasury June 30, 1887				3,808.70
Amount of appropriation.....				5,000.00

EXHIBIT G 10.—FURNITURE AND REPAIRS.

1886.		Chas. A. Bruff:		
July	14.	Repairing lock and fitting key	$0.50	
	22.	Upholstering seat of chair	2.50	
		Making and hanging shelf	2.25	
	28.	Repairing desk	2.75	
Aug.	6.	Repairing revolving book-case, etc	4.50	
	10.	Repairing chair	1.25	
		Putting partition and easing desk drawers	2.00	
		Desk-drawers, putting partition, and repairing	3.00	
		Desk-drawers, putting partition, and easing	1.00	
	12.	Fitting 1 key	.25	
				$20.00
		Chas. A. Bruff & Co.:		
	17.	Upholstering chair seat in leather	4.50	
Sept.	2.	1 three-panel screen	15.00	
	8.	Upholstering chair seat in leather	4.50	
	11.	Repairing, covering, and varnishing desk	5.50	
		¾ yard billiard cloth, $2.50; 4 locks, $3.50; 1 key, 50 cents	6.50	
	13.	Upholstering seat in leather	4.50	
		Making walnut arm	3.50	
	21.	Repairing chair, new spider and nut	6.25	
	22.	Repairing 2 chairs and set of casters	1.85	
		Repairing 1 chair and new spider	4.75	
Oct.	20.	Repairing and reseating 1 chair	1.00	
		Repairing chair and casters	.80	
		Cleaning and putting up knobs	.50	
		2 sets shelves, Assistant Attorney-General Maury	18.00	
		Cornice, curtain, fixture, etc	7.10	
	22.	Making, staining, and varnishing book-shelves	14.00	
				98.25
		George Breitbarth:		
Aug.	24.	1 desk		20.00
		M. J. Wine:		
Nov.	6.	1 file case (No. 651), (6 dozen files)		121.50
		R. P. Janney:		
		1 file case (No. 472), 54 files and 2 drawers		75.00
		James B. Lambie:		
July	1.	5 blanks for keys	$1.00	
	3.	2 locks	1.95	
	6.	1 lock	.90	
	8.	1 caster	.25	
	13.	2 locks and 1 blank key	2,05	
Aug.	30.	2 locks	2.32	
Sept.	7.	1 lock	.90	
		1 blank key	.25	
Oct.	8.	6 key blanks, at 20 cents	1.20	
				10.82
		Charles A. Bruff & Co.:		
Nov.	2.	Opening desk and fitting key	1.00	
		Furnishing and putting on 2 tumbler locks	3.00	
	13.	Repairing leather cushion	.50	
	23.	Repairing 1 chair and spider	4.50	
		Repairing 1 chair and remaking seat	3.00	
		Repairing shade and roller	1.25	
		Repairing wash-stand	.75	
				14.00
		H. O. Towles:		
Aug.	5.	1 5-foot desk	28.00	
		1 5-foot desk	17.00	
		1 3-foot 6-inch table	15.00	
		Chair, $7; 1 chair, $8	15.00	
		Walnut table	4.50	
				79.50

1886.		Charles A. Bruff & Co.:		
Dec.	10.	Repairing chair	$1.00	
		Repairing chair, making braces, and set of patent casters	3.25	
		Repairing glass screen	2.50	
		Raising desk	.75	
	15.	Repairing gate	1.50	
	21.	Repairing chair and furnishing spring spider	4.50	
		Repairing chair and furnishing set of casters	.75	
		Repairing chair and recaning back	2.75	
	23.	Repairing revolving book-case	.75	
	28.	Putting partition in chest	.75	
		Making walnut paper-holder	4.75	
		Making 100 book blocks, at 8 cents	8.00	
		Repairing chair and 1 pair spiral springs	1.75	
		Making step-ladder	5.00	
				$38.00
		W. H. Hoeke:		
Aug.	21.	1 walnut wash-stand	12.50	
Oct.	2.	1 walnut table	18.00	
	6.	1 walnut wash-stand	12.50	
				43.00
1887.		Charles A. Bruff & Co.:		
Jan.	13.	Upholstering revolving chair in leather	4.50	
	16.	Repairing and recaning chair, furnishing nut	3.75	
	29.	Repairing type-writer stand	.50	
		Repairing revolving chair	.50	
		Repairing chair, new walnut braces and casters	3.25	
Feb.	5.	Hanging map and pictures, and furnishing nails	.50	
		Repairing and recaning chair	1.75	
		Repairing 2 type-writer stands, new irons	1.50	
				16.25
1886.		James B. Lambie:		
Dec.	9.	6 blank keys	1.20	
1887.				
Jan.	17.	1 lock	1.25	
				2.45
		Charles A. Bruff:		
Feb.	15.	Repairing 2 chairs	2.50	
		Furnishing and putting on 1 Yale night-latch	3.00	
	26.	Putting in 2 sash cords	1.50	
		Repairing chair and caning back of same	3.00	
		Repairing and upholstering lounge	15.00	
Mar.	4.	Making 2 wood-boxes, at $9	18.00	
	5.	Repairing revolving chair	.75	
		Making map stand, etc	6.63	
		Repairing door	1.25	
		Opening case door and fitting key	1.55	
		Fitting shelf in desk	.75	
	9.	Repairing desk and door	1.50	
		Type-writer stand	2.00	
		Repairing chair, making platform, and set of patent casters	3.25	
		Repairing chair, and set of patent casters, and patent spring spider	6.50	
	12.	Making 1 poplar file case	17.00	
				84.18
1886.		M. W. Beveridge:		
Aug.	20.	2 walnut coolers, at $4	8.00	
		1 walnut stand	2.00	
		1 walnut cooler stand	3.00	
				13.00
1887.		Charles A. Bruff:		
Mar.	18.	Repairing chair and caster	1.65	
		Repairing case door and fitting 2 keys	2.75	
		Altering case and making cornice, etc	5.25	
		Repairing chair, set of patent casters	4.00	
		Repairing and reseating chair with carpet	2.25	
Apr.	4.	Repairing desk	.75	
		Repairing chair	.25	
				16.90

1887.		Charles A. Bruff:		
Apr.	9.	Furnishing and putting casters on case	$1.75	
		Repairing base of case	1.00	
		Repairing base of chair	.75	
	12.	Repairing lock and fitting keys	1.00	
		Recaning 1 large chair	1.50	
		Repairing case doors and putting on 2 brass-tumbler cabinet locks	5.35	
May	3.	Repairing chair and casters	1.50	
		Fitting 2 keys	.75	
		Repairing chair	.25	
		Repairing	1.50	
		Repairing and reseating arm-chair	2.00	
		Repairing arm-chair	1.50	
	16.	Repairing revolving chair and furnishing spring spider	6.25	
		Furnishing and putting cabinet lock on wardrobe door	1.25	
		Making walnut letter-tray	3.00	
		Repairing chair and 2 brass locket casters	1.25	
	17.	Easing desk drawers	.50	
		Putting caster on revolving case	.50	
				$30.10
		Charles A. Bruff:		
	18.	Repairing chair	1.75	
		Fitting key	.25	
June	17.	Making screen	12.00	
				14.00
	20.	Repairing base of revolving chair and furnishing new nut	3.00	
	25.	Furnishing and putting on 2 brass-tumbler drawer locks	3.50	
		Making and putting in 3 desk drawers; repairing drawer	4.00	
		Repairing chair and set of casters	1.75	
		Repairing and reseating 1 chair	1.50	
		Fitting one key	.25	
	29.	Repairing and caning back of chair	2.00	
		Making leather cushion for chair	4.00	
				20.00
		Total amount expended by disbursing clerk		716.95
		Amount in hands of disbursing clerk June 30, 1887		283.05
		Amount of appropriations		1,000.00

Books for Department Library.

1886.		W. F. Essick:		
Sept.	2.	The Encyclopædic Dictionary, vol. 5, part 2, 1 copy		3.00
		W. H. Morrison:		
July	13.	Alabama Reports, vol. 75	4.50	
		Wiltsie on Mortgages	3.00	
		Field's Lawyers' Briefs, vol. 4	5.50	
		Michigan, vol. 53	3.50	
		Texas, vol. 63	4.75	
		Texas Appeals, vol. 18	4.75	
		Law Review	1.00	
		Bishop's Written Law	3.50	
		MacArthur's Patent Cases	10.00	
		Murfree on Official Bonds	5.50	
		Mississippi, vol. 62	6.00	
		Virginia, vol. 79	2.80	
		California, vol. 65	3.74	
		Alabama, vol. 76	4.50	
		Abbott's Nat. Dig., vol. 4	6.50	
		Indiana, vol. 101	4.00	
		Danforth's Digest	5.00	
		Maryland, vol. 63	4.50	
		Law Review	1.00	
		Sawyer, vol. 10	6.00	
		Pennsylvania, vol. 107	2.25	

1886.	W. H. Morrison—Continued.		
July 13.	Iowa, vol. 64	$4.00	
	Law Review	1.00	
	Massachusetts, vol. 139	3.25	
	Wharton's Law of Ev., 2 volumes	11.00	
	Onus Probandi	5.50	
	Oregon, vol. 12	6.00	
	Military Law, 2 volumes	13.00	
	Wisconsin, vol. 63	3.00	
	Desty's Federal Procedure	3.00	
	Texas Court of Appeals, vol. 19	4.75	
	Wisconsin Appeals, vol. 16	5.00	
	Iowa, vol. 65	4.00	
	Indiana, vol. 103	4.00	
	3 Danforth's Digest	15.00	
	Abbott's Nat. Digest, vol. 4	6.50	
	Indiana, vol. 102	4.00	
	Law Review	1.00	
	Illinois, vol. 111	3.00	
	Texas, vol. 64	4.75	
	Encyclopædia, vol. 20	8.00	
	Abbott's New Cases, vol. 16	4.75	
	Field's Lawyers' Briefs, vol. 5	5.50	
	Michigan, vol. 55	3.50	
	California Digest, vol. 3	7.00	
	Massachusetts, vol. 140	3.25	
	Indiana, vol. 104	4.00	
	Alabama, vol. 77	4.50	
	Wisconsin, vol. 64	3.00	
	Colorado, vol. 8	4.75	
	Law Review	1.00	
	Missouri, vols. 83 and 84	7.00	
	Missouri Appeal, vols. 17, 18, and 19	10.50	
	Texas Appeal, vol. 20	4.75	
	United States Digest, vol. 16	6.00	
	Illinois, vol. 112	3.00	
	Maryland, vol. 64	4.50	
	Iowa, vol. 66	4.00	
	Indiana, vol. 105	4.00	
	Law Review	1.00	
	Danforth's Digest	5.00	
	Illinois Reports, vol. 113	3.00	
	Massachusetts, vol. 141	3.25	
			$299.29
	J. L. Shaw:		
Sept. 16.	Supplement to the Encyclopædia Britannica, vols. 1, 2, and 3, at $8 per volume		24.00
	Charles C. Soule:		
30.	The Jurist, 55 volumes		100.00
	Houghton, Mifflin & Co.:		
July 1.	1 each vols. 2, 3, and 4 History of America, at $6.50		19.50
	Little, Brown & Co.:		
Sept. 27.	1 Missouri Reports, vol. 82	3.50	
	1 Nebraska Reports, vol. 17	3.00	
	New York, Appendix Reports, vol. 99	1.50	
	New York, 1 Demarest's, vols. 2 and 3	11.00	
	1 Rhode Island, vol. 14	5.50	
	1 Texas Unreported Cases, vol. 1	7.50	
	1 English Reports, L. E. A. S, and Indian Appeals, 1885–'86	32.50	
	Binding 9 vols. half calf	11.25	
	1 Story's Equity Jurisprudence, 2 vols	10.00	
	1 Massachusetts Index Digest	6.50	
	1 Gray's Perpetuities	5.00	
	1 Merrill's Comp. Jurisprudence, cloth	5.00	
	1 Georgia Reports, vol. 72	5.00	
	1 Michigan Reports, vol. 54	3.25	
	1 New York Supreme Court Reports, vol. 44	3.00	
	1 New York Criminal Court Reports, vol. 3	5.00	

1886.		Little, Brown & Co.—Continued.		
Sept. 27.	1	New York Howard's Practice, N. S., vol. 2	$3.00	
	1	North Carolina Reports, vols. 91, 92, and 93	9.00	
	1	Prince Edward Island Reports, vol. 2	7.50	
				$135.50
		Joseph Byrnes:		
Oct. 31.		Chase's Stephen's Digest of the Law of Evidence		3.50
		Charles C. Soule:		
Nov. 27.		Law Journal for 1885, bound, 167 vols., subscription for 1887		450.00
		Little, Brown & Co.:		
Oct. 19.	1	Bigelow's Estoppel	5.00	
	1	Heard's Civil Precedents	5.00	
	1	Moriarty on Corporations, 2 vols	11.00	
	1	Vermont Reports, vol. 57	3.75	
	1	Lea's Term Reports, vol. 14	3.50	
	1	Rhode Island Reports, vol. 14	5.50	
	1	Abbott's American Digest, vol. 1885	4.00	
	1	Demarest's Reports, vol. 4	5.50	
	1	New York Civil Practice Reports, vols. 8 and 9	8.00	
	1	Howard's Practice Reports, vol. 3	3.00	
	1	New York Supreme Court Reports, vol. 45	3.00	
	1	New York Appeal Reports, vols. 100 and 101	3.00	
	1	Ohio Reports, vol. 43	2.50	
	1	New York Law Reports, vol. 47	3.50	
	1	Massachusetts Election Cases	3.00	
	1	Maine Reports, vol. 77	4.25	
	1	Louisiana Annual Reports, vol. 37	10.00	
	1	Bradwell's Illinois Reports, vols. 17 and 18	6.00	
	1	Arkansas Reports, vol. 45	3.50	
21.	1	Ringgold's Maryland Index	10.00	
				103.00
1886.		Charles C. Soule:		
Oct. 22.		Chitty's Equity Index, vol. 3, half calf	7.00	
1887.				
Jan. 8.		Chitty's Equity Index, vol. 4, half calf	7.00	
				14.00
1886.		T. & J. W. Johnson & Co.:		
Oct. 22.	1	West Virginia Reports, vols. 25, 26, and 27	9.75	
Nov. 2.	1	Pennsylvania State Reports, vol. 108	2.00	
				11.75
1887.		E. P. Rider:		
Jan. 13.		The Earth and its Inhabitants, Africa, vol. 7		7.00
		W. H. Morrison:		
Feb. 1.		Court of Claims, 1, 2, 8, 15	20.00	
		Oliphant's Digest	7.50	
		Pennsylvania, 111	2.25	
		Michigan, 58	3.50	
		Kinney's Digest	10.00	
		Iowa, 67	4.00	
		Law Review, October	1.00	
		Wisconsin, 65	3.00	
		Pennsylvania, 112	2.25	
		Blatchford, 23	6.00	
		Spoliation Act	.75	
		New York (Daly), 12	6.00	
		Connecticut, 52 and 53	7.00	
		Arbitrations and Awards	2.00	
		Virginia, 80	2.80	
		Alabama, 78	4.50	
		Michigan, 56	3.50	
		Railway Accident Law	5.50	
		California, 66	3.75	
		Encyclopædia, 21	8.00	
		New Jersey Equity, 41	4.00	
		Missouri, 85 and 86	7.00	
		Missouri Appeals, 20, 21, 22	10.50	
		Jones & Spencer, 21	6.00	
		3 Desty's Federal Procedure	9.00	

1887.		W. H. Morrison—Continued.		
Feb.	1.	California, 67	$3.75	
		Law Review, December	1.00	
		Lawyers' Briefs, vol. 6	5.50	
		Phillips's Manual	5.00	
		Iowa, 68	4.00	
		Abbott's New Cases, 17	4.75	
				$163.80
1886.		Carswell & Co..		
July	22.	Dorian's Reports, vol. 4, and postage	5.10	
	25.	Foran's Obligations, vol. 4, and postage	1.55	
Aug.	17.	Quebec Law Reports, vol. 11, and postage	5.10	
Sept.	30.	Lower Canada Jurist, vols. 28 and 29, and postage	10.30	
1887.				
Jan.	4.	Appeal Reports, vol. 12, and postage	5.15	
1886.				
Dec.	20.	Supreme Court Reports, vol. 11, and postage	5.15	
				32.35
		Stevens & Hayes:		
July	31.	Irish Reports, vol. 15; half calf	18.50	
Nov.	—.	Law Magazine for February, May, August, and November, and postage	6.00	
				24.50
1887.		The D. B. Caufield Company:		
April	20.	The American Law Register, vol. 26, new series, January, 1887, to December, 1887, inclusive		5.00
		W. F. Essick:		
May	5.	The Encyclopædic Dictionary, vol. 6, Part I		3.00
		Robert Beall:		
May	11.	1 Statesman's Year Book for 1887	3.00	
		1 American Almanac for 1887	1.50	
				4.50
		J. H. Hickcox:		
June	20.	United States Government publications from July, 1886, to June, 1887, inclusive		4.00
		B. Westermann & Co.:		
June	15.	1 Centrallblat für Rechtswissenschaft, VI	3.60	
		1 Centrallblat für Rechtswissenschaft, IV, 7; V, 5	.60	
		1 Vestelzahresschift Gesetzgebung	4.00	
		1 Revue de Droit International	4.40	
				12.60
		Houghton, Mifflin & Co.:		
June	16.	The Reporter, vols. 22 and 23, July, 1886–1887, inclusive.	10.00	
		History of America, vol. 5, sheep	6.50	
				16.50
		M. Curlander:		
July	25.	Volume 4 Mackey's District of Columbia Reports		6.50
		Charles G. Soule:		
Feb.	12.	Saunder's K. B. Reports, 3 volumes, London, 1845	7.00	
May	16.	Elliott's American Diplomatic Code, 2 volumes, 1834	6.00	
				13.00
		John W. Hoffman:		
June	14.	History of Maryland, vols. 1, 2, and 3, by Thomas Scharf		15.00
		West Publishing Company:		
June	30.	For the Federal Reports, including the period from July 1, 1885, to June 30, 1887	19.71	
		For the Supreme Court Reports, including the period from October 1, 1885, to October 1, 1887	10.00	
				29.71

BOOKS FOR OFFICE OF SOLICITOR.

1886.		W. H. Morrison:		
July	6.	Iowa Reports, vol. 64	4.70	
		Massachusetts Reports, vol. 139	3.25	
		Wisconsin Reports, vol. 63	3.00	
		Clifford's Reports, vols. 3 and 4	12.00	
		Maine Reports, vol. 77	4.50	
		Georgia Reports, vol. 62	5.75	

1886.		W. H. Morrison—Continued.		
July	6.	Missouri Reports, vols. 77, 78, and 79	$11.25	
		Iowa Reports, vol. 65	4.00	
		Indiana Reports, vol. 103	4.00	
		Indiana Reports, vol. 102	4.00	
		New York Reports, vol. 100	1.50	
		Illinois Reports, vol. 111	3.00	
		Federal Reporter for 1885–'86	20.00	
		Michigan Reports, vol. 55	3.50	
		Massachusetts Reports, vol. 140	3.25	
		Indiana Reports, vol. 104	4.00	
		Alabama Reports, vol. 77	4.50	
		Wisconsin Reports, vol. 64	3.00	
		Missouri Reports, vols. 83 and 84	7.00	
		Illinois Reports, vol. 112	3.00	
		Maryland Reports, vol. 64	4.50	
		Iowa Reports, vol. 66	4.00	
			———	$117.70
		W. H. Morrison:		
Aug.	2.	Indiana Reports, vol. 105	4.00	
	10.	New York Reports, vol. 101	1.50	
	17.	Illinois Reports, vol. 113	3.00	
	23.	Massachusetts Reports, vol. 141	3.25	
	30.	Storey on Constitution, 2 volumes	11.00	
		Jones & Spencer, New York	6.00	
		Bliss, New York Codes, 2 volumes	15.00	
			———	43.75
		Robert Beall:		
Nov.	16.	One copy Encylopædia Britannica, vol. 21, half Russia		10.00
		W. H. Morrison:		
Sept.	4.	Iowa Reports, volume 62	4.00	
	7.	Alabama Code	7.50	
	16.	Pennsylvania Reports, volume 111	2.25	
	17.	Michigan Reports, volume 58	3.50	
	20.	Kinney's Digest	10.00	
	23.	Iowa, volume 67	4.00	
		Illinois, volume 114	3.00	
Oct.	4.	Wisconsin, volume 65	3.00	
	11.	Pennsylvania, volume 112	2.25	
	19.	Blatchford, volume 23	6.00	
Nov.	1.	Alabama, volume 78	4.50	
	3.	Michigan, volume 56	3.50	
	15.	New York, volume 102	1.50	
		Illinois, volume 115	3.00	
		Dron on Copyright	6.00	
	18.	California, volume 66	3.75	
Dec.	13.	California, volume 67	3.75	
	29.	Illinois, volume 116	3.00	
	30.	Holmes's Common Law	4.00	
			———	78.50
		West Publishing Company:		
Nov.	23.	Volumes 1 to 14, inclusive, of Federal Reporter, at $5	70.00	
		Express prepaid	2.75	
			———	72.75
1887.		W H. Morrison:		
Jan.	15.	Number 5, volume 28, Federal Reporter	.40	
	17.	Iowa Reports, volume 68	4.00	
	19.	Washington Directory	5.00	
Feb.	4.	Indiana Reports, 106 and 107	8.00	
	5.	Pennsylvania Reports, 113	2.25	
	7.	Massachusetts, 142	3.25	
	16.	Maryland, 65	4.50	
		Wisconsin, 66	3.00	
	18.	Sawyer's Reports, 5 to 10, inclusive	60.00	
			———	90.40
		J. M. Morrison:		
Mar.	23.	1 copy of Lannan's Biographical Annals		7.00
		Little, Brown & Co.:		
Mar.	31.	2 copies of "Elmes on the Law of the Customs," at $5	10.00	
		1 copy of Bates on, "Limited Partnership," edition 1886.	3.00	
			———	13.00

1886.		W. C. and F. P. Church:		
Oct.	31.	1 year's subscription, ending June 30, 1887 (Internal Revenue Record)		$5.00
1887.		Robert Beall:		
Mar.	10.	1 Spofford's American Almanac	$1.50	
	23.	1 Statesman's Year Book	3.00	
				4.50
		W. H. Morrison:		
April	1.	Maine Report, volume 78	4.50	
	11.	Illinois Report, volume 117	3.00	
		Missouri Report, volume 88	3.50	
	16.	California Report, volume 68	3.75	
		Michigan Report, volume 57	3.50	
	19.	New York Report, volume 103	1.50	
	25.	Indiana Report, volume 108	4.00	
May	9.	Pennsylvania, 102, 103, 108	6.75	
	12.	Missouri, 89	3.50	
	14.	New York, volumes 72, 82, 83, 84	6.00	
	21.	Iowa, 69	4.00	
				44.00
		Robert Beall:		
May	4.	1 copy Interstate Commerce Act	1.25	
		1 copy "Davis's International Law"	2.00	
				3.25
		M. E. Mann:		
June	9.	1 copy Annual Cyclopœdia, volume 12, ½ Russia		7.00
		Total amount expended by disbursing clerk		496.85
		Amount in hands of disbursing clerk June 30, 1887		3.15
		Amount of appropriation		500.00

STATIONERY.

1886.		V. G. Fischer:		
July	9.	6 dozen Faber's hexagon pencils No. 2, at 72 cents	4.32	
		1 blank record index	1.35	
	22.	1 ream blue parchment bellum paper	5.00	
	27.	One-quarter ream superfine letter paper	1.25	
				11.92
		Charles Mahon:		
Aug.	18.	2 dozen surfacing pencils for erasures, at $2.50		5.00
		John C. Parker:		
Aug.	7.	2 dozen square glass inkstands, at $9	18.00	
		2 dozen boxes eyelets, C. Z., at $1.48	2.96	
		2 dozen glass pen trays, at $3.30	6.60	
	10.	15 thousand 1960 No. 9 white envelopes, at $2.58	38.70	
		10 thousand 1950 No. 10 white envelopes, at $2.42	24.20	
		4 thousand 1950 No. 6¾ white envelopes, at $1.37	5.48	
		4 thousand 1960 No. 5 white envelopes, at $1.15	4.60	
				100.54
		John C. Parker:		
Aug.	7.	10 reams Walbridge linen letter paper, at $2.75	27.50	
	10.	1 thousand 1960 No. 9 white envelopes	2.58	
		1½ thousand 1960 No. 5 white envelopes	1.73	
				31.81
		V. G. Fischer:		
July	28.	5 reams opinion cap paper, at $2.25	11.25	
		2 thousand manila envelopes, heavy, 9 by 14½, at $7.70	15.40	
		2 reams blotting paper, Russell's No. 100, at $14	28.00	
		1 gross assorted wood pen-holders	1.80	
		1 dozen bottles Knapp's violet ink	3.00	
				59.45
		V. G. Fischer:		
July	28.	1 ream cap size manilla paper	.16	
		1 ream middle-size manilla paper, 26 by 40, 30 pounds	2.10	
		½ gross assorted wood pen-holders, at $1.80	.90	
				3.16

1886.				
		ohn F. Paret:		
July	13.	500 Pirie's envelopes	$3.75	
Aug.	6.	1 dozen pen-holders	1.25	
		4 dozen pyramid pins	2.60	
		4 thousand staples	2.00	
		2,400 brass fasteners	3.60	
July.		6 bottles M. and N. ink	2.00	
				$15.20
		John F. Paret:		
Aug.	6.	5 reams note paper	5.00	
		2 dozen pen-holders	2.50	
		3 dozen oil board	3.30	
		1 dozen pyramid pins	.65	
		2 dozen boxes eyelets	1.20	
		4,000 staples	2.00	
		2,600 brass fasteners	3.90	
		2 dozen sponge cups	1.20	
		2 dozen glass paper weights	5.50	
		2 dozen iron paper weights	4.00	
		1 box pens	.44	
		2 bottles French copying ink	.67	
				30.36
		William Ballantyne & Son:		
Aug.	4.	6 dozen copying books, 10 by 12, at $9.25	55.50	
		1 dozen copying books, 10 by 14	12.00	
	6.	10 gross steel pens, at 50 cents	5.00	
		5 dozen rubber pen-holders, at $1	5.00	
	10.	12 sheets parchment, at 38 cents	4.56	
		5,000 paper fasteners, at $2.40	12.00	
	11.	3½ gross Faber's hexagon pencils, at $5.60	18.67	
		2¼ gross Faber's colored, at $6.60	14.85	
		6 great gross bands, No. 16, at $1.26	7.56	
		22 great gross bands, No. 00¼, at 45 cents	9.90	
		24 great gross bands, No. 00½, at 81 cents	19.44	
		22 great gross bands, No. 000¼, at 54	11.88	
		20 great gross bands, No. 000½, at 90	18.00	
		2 great gross bands, 1 inch, at $1.17	2.34	
		4 dozen common-sense binders, No. 129, at $6.80	27.20	
		2 dozen common-sense binders, No. 126, at $4.50	9.00	
	12.	5 dozen rubber pen-holders, at $1	5.00	
		2 pounds sponge, at 75 cents	1.50	
	17.	1 gross Miller's No. 4 pens	.50	
		2 dozen American pencils, at 35 cents	.70	
	18.	2 gross Chase's pens, at 50 cents	1.00	
		3 dozen rolls ribbon, at $12	36.00	
				277.60
		William Ballantyne & Son:		
Aug.	2.	10 reams 14-pound legal-cap paper, at $2	20.00	
		1⅔ gross Faber's hexagon pencils, at $5.60	9.33	
		6 great gross bands, No. 14, at $1.08	6.48	
		1 dozen shears, 10-inch	7.25	
		1 dozen shears, 8-inch	4.80	
				47.86
		William Ballantyne & Son:		
Aug.	6.	1 dozen rubber pen-holders	1.00	
	10.	4 reams Pirie's note paper, at $2.20	8.80	
		1,500 Pirie's note envelopes, at $4.70	7.05	
		50 legal Acme pads, at 11½ cents	5.75	
		1 dozen balls linen twine	2.40	
		2 dozen rolls silk taste, at $1.03	2.06	
	11.	8 dozen Faber's hexagon pencils, per gross, $5.60	3.73	
		¾ gross colored, at $6.60	4.95	
		2 gross bands, No. 00¼, at 45 cents	.90	
		2 gross bands, No. 000¼, at 54 cents	1.08	
		4 gross bands, No. 000½, at 90 cents	3.60	
		4 gross bands, 1-inch, at $1.17	4.68	
	12.	1 dozen rubber pen-holders	1.00	
	17.	1 gross Miller pens	.50	
		4 dozen American pencils, at 35 cents	1.40	
				48.90

1886.				
		William Ballantyne & Son:		
Aug.	2.	2 reams 14-pound legal cap paper, at $2	$4.00	
		⅓ gross Faber's hexagon pencils, at $5.60	1.87	
		4 great gross bands, No. 11, at 81 cents	3.24	
		4 great gross bands, No. 13, at 99 cents	3.96	
		2 dozen rolls taste, at $1.03	2.06	
				$15.13
		V. G. Fischer:		
	22.	1,000 sheets white English copying paper, 8 by 13		2.40
		Brentano Bros.:		
July	22.	1 quart Brentano's London Ex. ink		1.00
		James J. Chapman:		
Aug.	12.	2 dozen quarts Thomas's black ink, at $4	8.00	
	24.	2,000 cloth linen envelopes, 10¼ by 5¼ ($20.48)	40.96	
		2,000 cloth linen envelopes, 8 by 10 ($24.80)	49.60	
		3,000 cream envelopes, note, at $1.74	5.22	
		2,000 cream envelopes, 4½ by 5½, at $3.54	7.08	
		3 dozen Faber's erasers, at 75 cents	2.25	
	26.	2 dozen Mackle's envelope openers, at $2.75	5.50	
		3 spools tape, at $2.34	7.02	
		6 ivory holders, at $3.08	18.48	
	31.	10 pounds brown wax, at 14 cents	1.40	
		2 dozen quarts French black ink, at $3.00	7.80	
		2 dozen David's red ink, at $1.44	2.88	
		4 pounds French wax, at $1.05	4.20	
		1 ream envelope paper	2.80	
				163.19
		John C. Parker:		
Oct.	26.	1 dozen square waste-paper baskets, No. 4	7.80	
		1 dozen square waste-paper baskets, No. 5	9.30	
				17.10
		E. Morrison:		
Aug.	5.	1,000 100-pound manilla envelopes, 10 by 5 9/16	6.50	
	12.	2 dozen quarts Underwood's Egyptian ink, at $3.50	7.00	
		⅙ dozen quarts Underwood's Egyptian ink	.58	
	19.	5,000 5 Bristol, 3½, at 83 cents	4.15	
		3,000 5 Bristol, 6½, at $1.55	4.65	
		6 dozen hemp twine, 36 B, at $1.80	10.80	
		12 reams, manilla 30/40, 70, 6½	54.60	
Sept.	21.	50 reams 28 W. W. Dewry, 7¾ by 9¾, at $2.87	143.50	
		21½ reams 20 W. W., cap, 8 by 12½, at $4.10	88.15	
Oct.	11.	20 reams letter paper (type-writer) $1.92	38.40	
		5 reams cap paper (type-writer), at $2.40	12.00	
	12.	1 ream account paper	2.40	
				372.73
		E. Morrison:		
Aug.	19.	3,000, 5540, 8½ white envelopes, at $1.95		5.85
		William Ballantyne & Son:		
	24.	1,500 envelopes, No. 6, at $1.47	2.21	
		3,000 envelopes, manilla, 5½ by 10, at $4.60	13.80	
	26.	6 dozen large Eagle erasers, at $1.20	7.20	
		3 dozen small Eagle erasers, at 65 cents	1.95	
		4 gross Eagle hexagon pencils, at $4	16.00	
Sept.	1.	23 gross steel pens, at 50 cents	11.50	
		1 gross Spencer pens, No. 2	.75	
	2.	40 reams Crane's bond letter, at $3.75	150.00	
		10 reams Crane's bond note, at $2	20.00	
		3,000 Crane's bond envelopes, at $4.20	12.60	
	3.	250 scratch books, No. 4070, at 21 cents	52.50	
	8.	1 gross Jacob's pens	1.50	
		3,000 manilla envelopes, at $4.85	14.55	
				304.56
		William Ballantyne & Son:		
Sept.	3.	2 reams copy paper, 9¾ by 11, at 50 cents	1.00	
Oct.	1.	½ ream cap paper, at $2.25	1.13	
	21.	6 cork penholders, at 9 cents	.54	
		3 ruling pens, at 32 cents	.96	
				3.63

1886.		William J. C. Dulany:		
Oct.	30.	3½ reams 6-pound commercial note, ruled	$3.05	
		½ gross Dixon's pencils	2.13	
		1 dozen Mann's copying books, 10 by 14	9.00	
		1½ dozen pints David's scarlet ink	9.00	
		3 dozen Perfect mucilage	5.25	
		6 dozen bone-knife erasers	27.00	
		2 dozen cocoa-knife erasers	5.04	
		6 dozen balls hemp twine, medium	7.80	
				$68.27
		William J. C. Dulany:		
		8 reams 14-pound flat letter	12.88	
		6 reams 10-pound flat letter	6.90	
		5 reams 6-pound commercial note, ruled	4.35	
		5 reams 6-pound commercial note, plain	4.35	
				28.48
		John F. Paret:		
Aug.	7.	1 gross Dreka pens	.74	
Oct.	4.	6 clips	1.00	
	5.	1 staple binder	1.50	
Nov.	10.	2 reams flat letter, linen, at $3.50	7.00	
	16.	36 rolls pins, 10 cents	3.60	
				13.84
		William J. C. Dulany:		
Dec.	22.	200 T. H. Keystone tablets, each 5 cents	10.00	
		300 T. R. H. Keystone tablets, 5 cents	15.00	
			25.00	
		Less 40 per cent. discount	10.00	
				15.00
1887.		V. G. Fischer:		
Jan.	4.	½ ream manilla wrapping paper, heavy	3.00	
		2 memorandum calendars	.60	
				3.60
1886.		E. Morrison:		
Dec.	30.	10 reams Holyoke, 10 by 16, 14		22.40
		E. Morrison:		
Nov.	11.	2 dozen telegram baskets, at $6		12.00
		James J. Chapman:		
Dec.	18.	3 quarts Shepherd's copying ink, at 87½ cents	2.63	
		4 quarts Arnold's fluid, at 60 cents	2.40	
		1 dozen Crown penholders, at 50 cents	.50	
		6 quarts Maynard & Noyes, at 50 cents	3.00	
				8.53
		William Ballantyne & Son:		
Nov.	20.	6 boxes quill pens, at 25 cents	1.50	
Dec.	10.	Glass inkstand	.85	
	11.	6 Moore's blotters, at 40 cents	2.40	
		6 Moore's blotters, at 70 cents	4.20	
	13.	3 table baskets, at 65 cents	1.95	
	16.	1 ream copying paper, 10 by 12	.50	
	23.	3 table baskets, at 65 cents	1.95	
				13.35
		William Ballantyne & Son:		
Nov.	12.	3 gross Falcon pens, at 50 cents	1.50	
Dec.	10.	1 pound sponge	.75	
				2.25
1887.		V. G. Fischer:		
Jan.	27.	2,000 XXX manilla envelopes, 9½, at $3		6.00
		William J. C. Dulany & Co.:		
	20.	1 dozen calendar pads		4.50
		B. F. Methoen:		
	11.	2 dozen Keystone bill files, at $24		48.00
		John F. Paret:		
	22.	1 ream linen cap paper		7.50

1887.		William Ballantyne & Son:		
July	21.	2 reams Pirie's note paper, at $2.20	$6.60	
		400 Pirie's envelopes, at $4.70	1.88	
	24.	3 great gross bands, No. 11, at 81 cents	2.43	
		4 great gross bands, No. 13, at 99 cents	3.96	
		2 gross bands, No. 00¼, at 45 cents	.90	
		2 gross bands, No. 000¼, at 54 cents	1.08	
		4 gross bands, No. 000½, at 90 cents	3.60	
Feb.	3.	1 great gross bands, No. 11	.81	
		4 gross bands, 1 inch, at $1.17	4.68	
	14.	2 gross Dreka pens, at 65 cents	1.30	
		1 gross Esterbrook pens	.50	
				$27.74
		John F. Paret:		
	17.	1 ream P. V. note paper	4.50	
		500 P. V. envelopes, to order	7.25	
				11.75
		A. S. Witherbee & Co.:		
	24.	1 quart London Exchequer ink		1.00
		V. G. Fischer:		
Mar.	4.	1 blotter pad		1.50
		V. G. Fischer:		
Apr.	13.	1 index cap record book	2.10	
		3 small bottles black ink	.30	
				2.40
		William Ballantyne & Son:		
Mar.	12.	1 gross Spencerian pens		.75
		William Ballantyne & Son:		
	1.	3 great gross bands, No. 16, at $1.26	3.78	
		2 gross No. 048 pens, at 50 cents	1.00	
	3.	1 gross bands, No. 0¼	.42	
	5.	1 gross Jacob's pens, No. 703	1.50	
	8.	1 gross Miller's pens, No. 4	.50	
	8.	1 gross Faber's hexagon pencils	5.60	
	10.	3 desk pads, at 80 cents	2.40	
	28.	1 pound sponge	.75	
				15.95
		John C. Parker:		
Apr.	12.	2,000 white envelopes, No. 5, at $1.15		2.30
		E. Morrison:		
Feb.	25.	2 reams bond paper, 10 by 16, at $3.50		7.00
		E. Morrison:		
Mar.	15.	6 reams $\frac{8}{13}$ A. M. linen, 1,000 sheets to ream, at $2.40		14.40
		John C. Parker:		
May	5.	500 No. 5 white envelopes at $15		.58
		L. L. Dewees:		
	19.	1 dozen roller letter-presses at $1.50		18.00
		William Ballantyne & Son:		
	10.	1 gross silverine pens	$1.00	
	20.	½ gross Eagle pencils, at $4	2.00	
				3.00
		William Ballantyne & Son:		
	5.	1 scrap book	$1.10	
		¼ gross Faber's hexagon pencils, at $5.60	1.40	
		1 gross Gillott's pens	.56	
		⅙ gross Eagle hexagon pencils, at $4	.67	
		1 dozen Eagle pen-holders	.45	
		2 dozen Wood pen-holders, at 45 cents	.90	
		500 No. 6 envelopes, at $1.47	.74	
	10.	2 gross Miller pens, at 50 cents	1.00	
				6.82
		V. G. Fisher:		
June	13.	25 sheets Parker's white blotting paper, 100 pounds		2.00
		James J. Chapman:		
Jan.	31.	1 quart Arnold's fluid	$0.60	
Feb.	24.	2 pints Thomas's combined ink, at 50 cents	1.00	
Mar.	14.	4 quarts mucilage, at 75 cents	3.00	
				4.60

1887.	V. G. Fisher:		
June 22.	1 box large baronial envelopes—heavy		$1.75
	Total amount expended by disbursing clerk		1,892.65
	In hands of disbursing clerk, June 30, 1887		7.35
	Amount of appropriation		1,900.00

OFFICIAL TRANSPORTATION.

1886.	Samuel G. Eberly:		
July 24.	633 street-car tickets for use of Department of Justice on official business		25.00
	B. Williams:		
Aug. 2.	Hauling 1 load of books from Department of Justice to Post-Office Department		1.00
	John Wells:		
July 31.	Hauling 19 loads of ashes from engine-room, Department of Justice, at 40 cents		7.60
	Charles Brown:		
Aug. 12.	Hauling 1 load of envelopes from the Department of Justice to Government Printing Office		.75
	William Watson:		
19.	Hauling 1 load (three sacks) of books to city post-office		.35
	Joseph Williams:		
23.	Hauling 1 load of books and envelopes from Department of Justice to Government Printing Office		.50
	Charles A. Bruff & Co.:		
30.	Hauling 1 load of books to post-office	$0.25	
	Hauling 1 load of papers to Government Printing Office	1.00	
			1.25
	John Wells:		
Sept. 2.	Hauling 21 loads of ashes from engine-room Department of Justice, for month of August, 1886, at 40 cents		8.40
	Thomas W. Dyson:		
	Hauling 2 boxes envelopes and paper from Department of Justice to Government Printing Office		1.00
	Thomas W. Dyson:		
4.	Hauling 1 load of books from Department of Justice to Post-Office Department		.50
	Samuel G. Eberly:		
8.	633 street-car tickets for use of Department of Justice		25.00
	Nathan Cole:		
Sept. 30.	Carrying 20 reams type-writing paper to Government Printing Office		.25
	John Wells:		
Oct. 2.	Hauling 18 loads ashes from engine-room, Department of Justice, for month of September, 1886, at 40 cents		7.20
	Samuel G. Eberly:		
14.	633 street-car tickets		25.00
	Joseph Williams:		
16.	Hauling 1 load of books		.25
	John Wells:		
Nov. 1.	Hauling 17 loads ashes from engine-room, Department of Justice, for month of October, 1886, at 40 cents		6.80
	Emanuel Pope:		
Nov. 23.	Hauling 1 load official paper from Attorney-General's house to Department building		.50
	Samuel G. Eberly:		
Nov. 24.	641 street-car tickets, at $3\frac{9}{10}$		25.00

1886.		John Wells:	
Dec.	1.	Hauling 23 loads ashes from engine-room, Department of Justice, for the month of November, 1886, at 40 cents	$9.20
		Henry Burrs:	
	6.	Hauling 1 load books from Department of Justice to city post-office	1.25
		Henry H. Burrs:	
	27.	Hauling 1 load books from Department of Justice to city post-office	1.00
		John Wells:	
	30.	Hauling 22 loads ashes from engine-room, Department of Justice, for the month of December, 1886, at 40 cents	8.80
		Samuel G. Eberly:	
Jan.	7.	641 street-car tickets for use of the Department of Justice	25.00
		Samuel Harris:	
	28.	Hauling 1 load of books from Department of Justice to United States Capitol	1.25
		Samuel Harris:	
	31.	Hauling 1 load of books from Department of Justice to Post-Office Department	1.00
		John Wells:	
Feb.	1.	Hauling 28 loads ashes from engine-room, Department of Justice, for January, 1887, at 40 cents	11.20
		Samuel G. Eberly:	
	23.	For 641 street-car tickets, at $3.90 per 100	25.00
		John Wells:	
Mar.	1.	Hauling 27 loads ashes from engine-room, Department of Justice, for February, 1887, at 40 cents	10.80
		A. C. Washington:	
	7.	Hauling 1 load of books from Department of Justice to Post-Office Department and United States Capitol	2.00
		William H. Wright:	
	26.	Hauling 1 load of books from Department of Justice to Post-Office Department	.75
		John Wells:	
Apr.	1.	Hauling 29 loads ashes from engine-room, Department of Justice, for March, 1887, at 40 cents	11.60
		William H. Wright:	
		Hauling 1 load of books from Department of Justice to the Capitol	1.00
		Samuel G. Eberly:	
	9.	641 street-car tickets for use of Department of Justice	25.00
		William H. Wright:	
	5.	Hauling 34½ bags of books to the city post office	.75
		John Wells:	
	30.	Hauling 29 loads ashes from engine-room, Department of Justice, for April, 1887, at 40 cents	11.60
		William H. Wright:	
	28.	Hauling one load of books from the Department of Justice to the city post-office	.50
		John White:	
May	11.	One trip to Government Printing Office from Department of Justice and return	1.00
		Samuel G. Eberly:	
May	21.	Six hundred and forty-one street-car tickets for use of Department of Justice, at 3.9 cents	25.00
		John Wells:	
May	31.	Hauling 17 loads of ashes from Department of Justice, engine room, during May, 1887, at 40 cents	6.80

1886.		W. H. Wright:		
June	4.	Hauling 6 bags of books to city post-office	$1.00	
	9.	Hauling books, etc., post-office	1.00	
				$2.00
		W. H. Wright:		
June	23.	Hauling books to city post-office, city hall, and Capitol	.75	
	25.	Hauling books to city post-office, city hall, and Capitol	.50	
				1.25
		John Wells:		
June	30.	Hauling 20 loads ashes from engine room, Department of Justice, for June, 1887, at 40 cents		8.00
		Samuel G. Eberly:		
June	30.	641 street-car tickets for use of Department of Justice		25.00
		Total amount expended by disbursing clerk		353.10
		In hands of disbursing clerk June 30, 1887		146.90
		Amount of appropriation		500.00

MISCELLANEOUS ITEMS.

1886.		John Brady:		
July	24.	One day's labor, weeding and trimming flower bed in Department of Justice lot		1.00
		Henry Coleman:		
	31.	Washing 39 dozen towels for Department of Justice, for the month of July, 1886, at 30 cents per dozen		11.70
		John Greenfield:		
Aug.	11.	Sawing 2 cords of pine wood, at 50 cents per cord		1.00
		Charles A. Bruff & Co.:		
July	1.	Making and hanging elevator door	$15.00	
Aug.	3.	Repairing and hanging elevator door and fitting sheaves	9.00	
		One pair of brass sheaves	12.00	
		Six feet of brass track	2.50	
		One brass lock	2.75	
		Repairing windows	1.50	
	5.	Repairing door	.75	
		Repairing door and 6 feet molding, etc	1.50	
		Repairing door	1.75	
		Mounting and hanging map	.75	
				47.50
		Ellen Lucas:		
July	31.	Washing, for the use of the office of the Solicitor of the Treasury during July, 1886, $12\frac{8}{12}$ dozen towels, at 30 cents per dozen		3.80
		William Belt:		
Aug.	19.	Cutting grass with scythe around fence and Department lot		4.00
		G. L. Sheriff:		
	12.	Sixty tons furnace coal, at $5.20	$312.00	
		Two cords pine wood, at $4	8.00	
				320.00
		N. T. Metzger & Bro.:		
	7.	1 gross toilet soap		12.00
		W. D. Wyvill:		
	21.	1 set Tupper grate bars for high-pressure boiler in engine-room, Department of Justice building		65.00
		Smith & Wardwell:		
		½ dozen combs, at 19 cents each	$1.14	
		½ dozen combs, at 15 cents each	.90	
		½ dozen brushes, 99 cents each	5.94	
		½ dozen brushes, 79 cents each	4.74	
				12.72
		Wyckoff, Seamans & Benedict:		
July	14.	1 dozen sheets carbon paper	.50	
	15.	1 dozen rubber bands for type-writer	.15	
	24.	1 dozen black record ribbons	9.00	
				9.65

1886.		James L. Harmon:		
July	1.	Subscription to Washington Post, 1 copy daily, from July 1, 1886, to June 30, 1887	$6.00	
		Subscription to National Republican, 1 copy daily, from July 1, 1886, to June 30, 1887	6.00	
				$12.00
		R. A. M. McMurray:		
	15.	1 revolving stamp		7.00
		Henry Coleman:		
Aug.	31.	Washing 33⅓ dozen towels during August, 1886, at 30 cents		9.95
		Ellen Lucas:		
		Washing, for the use of the office of the Solicitor of the Treasury during the month of August, 1886, 10 dozen towels, at 30 cents per dozen		3.00
		George W. Knox:		
		Freight paid New York steamer	$3.27	
		Hauling same to Department	.75	
				4.02
		George W. Knox:		
	25.	Freight paid Baltimore and Potomac Railroad on one case paper.		1.26
		The Sunday Gazette:		
July	19.	Advertising proposals for fuel on July 11 and 18, 1886, 18 lines, 2 times, at 16⅔ cents per line each time		6.00
		The Sunday Gazette, T. G. Morrow, publisher:		
		Advertising proposals for ice, July 11 and 18, 1886, 13 lines, 2 times, at 16⅔ cents per line each time		4.33
		The Sunday Gazette, T. G. Morrow, publisher:		
		Advertising proposals for stationery on July 11 and 18, 1886, 14 lines, at 16⅔ cents per line each time		4.66
		Chesapeake and Potomac Telephone Company:		
	31.	Exchange rental for chief clerk's room from July 1 to July 31, 1886, at $100	$8.33	
		Exchange rental for Solicitor's Office, Treasury Department, from July 1 to July 31, 1886, at $60	5.00	
		Exchange rental for Attorney-General's residence from July 1 to July 31, 1886, at $60	5.00	
				18.33
		Chesapeake and Potomac Telephone Company:		
Aug.	31.	Exchange rental for chief clerk's room from August 1 to August 31, 1886, at $100	8.33	
		Exchange rental for Solicitor's Office, Treasury Department from August 1 to August 31, 1886, at $60	5.00	
		Exchange rental for Attorney-General's residence from August 1 to August 31, 1886, at $60	5.00	
				18.33
		Washington Gas-Light Company:		
July	31.	29,000 feet gas consumed at 1507 Pennsylvania avenue, Department of Justice, in month of July, 1886, at $1.50 per thousand feet		43.50
		Washington Gas-Light Company:		
Aug.	31.	31,400 feet of gas consumed at 1507 Pennsylvania avenue, Department of Justice, in the month of August, 1886, at $1.50 per thousand feet		47.10
		W. D. Wyvill:		
Sept.	18.	52½ gallons valvoline oil, at $1.45	$76.13	
		100 pounds cotton waste, at 15 cents	15.00	
				91.13
		Western Union Telegraph Company:		
July	2.	Garland from Mitchell, Chester, Ill., 23	.23	
		Garland from Hilborn, San Francisco, 35	.88	
	3.	Garland to Hilborn, San Francisco, 28	.70	
		Garland to Zane, Salt Lake, Utah, 46	1.10	
		Garland to United States attorney, Bismarck, 35	.60	
		Douglas from Child, Las Vegas, 31	.65	
	7.	Garland from Carland, Bismarck, 22	.37	

1886.	Western Union Telegraph Company—Continued.		
July 7.	Garland to Sandels, Fort Smith, 22	$0.29	
8.	Boteler to Kleberg, Cuero, Tex., 22	.37	
	Ewing to Wade, Kingsville, 40	.67	
	Ewing to Kelly, Deer Lodge, Mont., 36	.90	
9.	Garland to Perry, Topeka, 42	.55	
10.	Garland to Hawley, Harley, Idaho, 18	.50	
	Garland to Carland, Bismarck, 34	.58	
	Garland from Carland, Bismarck, 28	.48	
12.	Garland from Carland, Bismarck, 38	.65	
	Garland from Bethel, Key West, 28	.56	
	Garland from Stone, Pittsburgh, 55	.55	
	Garland from Wallace, Brainerd, Minn., 74	1.04	
	Garland from Lanehart, Auburn, 38	.38	
	Garland to Warden. Auburn, 25	.25	
	Garland to Smith, Dillon, Mont., 36	.90	
	Garland to Jones, Knoxville, 21	.21	
	Garland to Carroll, Fort Smith, 50	.65	
	Douglas from Child, Las Vegas, 27	.57	
13.	Garland to Meade, Tucson, Ariz., 50	1.20	
	Garland to Marmaduke, Jefferson City, Mo., 32	.35	
15.	Garland from Meade, Tucson, Ariz., 44	1.06	
	Boteler to Schley, Baltimore, Md., 29	.19	
16.	Garland to United States marshal, Salt Lake, Utah, 33	.79	
	Garland to Maratta, Bismarck, 52	.88	
17.	Garland to Houry, Oxford, Miss., 30	30	
	Garland to Martinez, Santa Fé, 22	.46	
	Garland to Youmans, Columbia, 27	.27	
	Garland to Rankin, Austin, Tex., 23	.37	
	Garland to Smith, Dillon, Mont., 58	1.45	
20.	Garland to Davis, Bozeman, Mont., 52	1.14	
	Garland to Ward, Los Angeles, 55	1.38	
	Garland to Sandels, Fort Smith, Ark., 25	.33	
	Garland to Carroll, Fort Smith, Ark., 27	.35	
	Garland from Smith, Santa Fé, 74	1.55	
	Garland from Campbell, Cheyenne, 74	1.33	
21.	May to Brooks, Memphis, 16	.20	
	Garland to Mitchell, Menard, Ill., 22	.22	
	Garland to Cox, Menard, Ill., 25	.25	
	Garland to Locke, Savannah, 26	.26	
	Garland from Locke, Savannah, 25	.25	
	Garland from Ward, Los Angeles, 85	2.13	
22.	Garland to Zane, Salt Lake, Utah, 32	.77	
	Brannigan to postmaster, Natchitoches, La., 34 (O. L. 34)	.82	
23.	Garland to Hamilton, Seattle, Wash., 16	.50	
24.	Garland to Rankin, Austin, Tex., 26	.42	
	Garland to Gross, Louisville, 16	.20	
	Cochran to commanding officer, Philadelphia, 22	.12	
	Cochran from Clifford, Philadelphia, 29	.19	
	Dewees from Buffington, Springfield, 32	.32	
26.	Cochran from French, Philadelphia, 31	.21	
	Garland to Carroll, Fort Smith, 47	.61	
27.	Garland to Rankin, Austin, Tex., 32	.51	
31.	King to Moody, Charleston, 27	.27	
			$36.28
	Western Union Telegraph Company:		
6.	McCue from Carland, Bismarck, 30	.51	
26.	McCue to Hillborn, San Francisco, 30	.75	
			1.26
	Adams Express Company:		
	For transportation as follows:		
13.	One package, W. W. McKenney, Raleigh, N. C	.30	
20.	One package, Kansas City, D. A. Fisher	2.90	
21.	One package, Kansas City, Attorney-General	.85	
22.	One package, Asheville, F. Strong	.25	
24.	One package, I. Coffin, Carson City, Nev	.75	
26.	One package, Asheville, F. Strong	.30	
			5.35
	Adams Express Company:		
Aug. 12.	For transportation as follows: One package to J. M. Heiskell, Norfolk, Va		.25

1886.		Great Falls Ice Company:		
July 31.		Furnishing 5,700 pounds ice for month of July, 1886, at 45 cents..		$25.65
		Great Falls Ice Company:		
Aug. 31.		Furnishing 5,700 pounds ice, at 35 cents, for month of August, 1886		19.95
		Lansburgh & Bro.:		
	7.	One and a half dozen towels, $3.36	$5.04	
		Half dozen towels, $3	1.50	
			———	6.54
		Wm. F. Lutz:		
Sept. 27.		Two hand-stamps, at $1.50		3.00
		Henry Coleman:		
	30.	Washing 30⅙ dozen towels during month of September, 1886, at 30 cents		9.05
		Julius Baumgarten:		
	28.	2 "tip top" self-inker rubber stamps		5.50
		Ellen Lucas:		
	30.	Washing for the use of the office of the Solicitor of the Treasury during the month of September, 1886, 14 dozen towels, at 30 cents per dozen		4.20
		William Belt:		
Oct.	7.	3 days' mowing grass on Department lot and cleaning sidewalk and fence		4.00
		James M. Hodges:		
Aug.	14.	Staining and varnishing 300 yards floor	$45.00	
Oct.	6.	Work in Court of Claims rooms:		
		20 pounds lead, at 8 cents per pound	1.60	
		1 gallon oil	.60	
		2 pounds of glue, at 45 cents per pound	.90	
		40 pounds Paris white, at 5 cents per pound	2.00	
		Bronze and liquid	1.75	
		Wash for walls and coloring	2.00	
	8.	10 pounds of lead, at 8 cents per pound	.80	
	14.	1½ gallons coach varnish, at $3 per gallon	4.50	
		1 gallon turpentine	.60	
		6 papers bronze, at 35 cents each	2.10	
		½ pint bronze liquid	.35	
		Grainers, 3 days	15.00	
		Painters, 9½ days, at $4 per day	38.00	
			———	115.20
		Charles A. Bruff & Co.:		
Sept.	8.	Repairing front door Department of Justice	2.50	
Oct.	2.	Putting sash cord in window	1.00	
	9.	One 2-inch pine plank	2.00	
	13.	Making and hanging water-closet door and repairing seat	8.75	
		Repairing and hanging door	1.25	
		Putting in 2 sash-cords	1.50	
	14.	Taking down inside shutters and repairing	2.00	
	20.	Making and putting up area fence	20.00	
		Easing front door, Court of Claims	2.50	
	21.	Furnishing 3 pairs gold-bronze hinges, 1 escutcheon, 1 bronze flush bolt, and rehanging doors	23.25	
		Putting in 4 sash-cords and repairing windows	3.75	
			———	68.50
		J. Hall Semmes:		
July	13.	1 dozen boxes matches	.25	
Aug.	2.	1 box Babbitt soap	5.00	
	13.	2 dozen cakes sand soap	1.92	
		2 dozen cotton mops	4.80	
		½ dozen scrub-brushes	1.50	
		½ dozen coarse sponges, 1 3/2 pounds, at $2.25	2.46	
	24.	½ dozen feather dusters (ostrich)	13.50	
Sept.	13.	2 dozen boxes matches	.50	
	22.	1 box wax tapers	.20	
			———	30.13

1886.		W. D. Wyvill:		
Sept.	18.	Relining fire-box boiler	$20.00	
		Building bridge wall	15.00	
				$35.00
		Henry Coleman:		
Oct.	31.	Washing 36½ dozen towels for Department of Justice for October, 1886, at 30 cents		11.07
		Ellen Lucas:		
		Washing for the use of the office of the Solicitor of the Treasury during the month of October, 1886, 10 dozen towels at 30 cents per dozen		3.00
		Washington Gaslight Company:		
Sept.	30.	24,000 feet of gas consumed at No. 1507 Pennsylvania avenue (Department of Justice) in the month of September, 1886, at $1.50 per 1,000 feet		36.00
		Washington Gaslight Company:		
Oct.	31.	25,500 feet of gas consumed at No. 1507 Pennsylvania avenue (Department of Justice) in the month of October, 1886, at $1.25 per 1,000 feet		31.88
		Chesapeake and Potomac Telephone Company:		
Sept.	30.	Exchange rental for chief clerk's room from September 1 to September 30, 1886, at $100	$8 33	
		Exchange rental for Solicitor's office, Treasury Department, from October 1 to October 31, 1886, at $60	5.00	
		Exchange rental for Attorney-General's residence from September 1 to September 30, 1886, at $60	5.00	
				18.33
		Chesapeake and Potomac Telephone Company:		
Oct.	31.	Exchange rental for chief clerk's room from October 1, 1886, to October 31, 1886, at $100	8.34	
		Exchange rental for Solicitor's office, Treasury Department, from October 1 to October 31, 1886, at $60	5.00	
		Exchange rental for Attorney-General's residence from October 1, 1886, to October 31, 1886, at $60	5.00	
				18.34
		C. A. Schneider's Sons:		
Nov.	4.	2 disks and 2 frames for washer-dies, 385 pounds, at 6 cents	23.10	
		28 hours' labor of mechanic and machinist, at 50 cents	14.00	
				37.10
		W. L. King & Bro.:		
Aug.	20.	1 side sole-leather		15.87
		G. G. C. Sims:		
	5.	½ dozen Costar's roach paste	1.25	
		2 boxes insect powder	1.00	
	16.	3 bottles Platt's chloride	1.50	
Oct.	14.	1 bottle benzine	.35	
	29.	1 dozen large boxes matches	.30	
		½ dozen large sponges	2.05	
Nov.	10.	1 pint oxalic acid	.35	
		G. G. C. Sims:		
Nov.	10.	½ dozen boxes paste, Puty's	.90	
	12.	½ dozen chamois-skins	4.50	
				12.20
		Robert Leitch & Sons:		
Aug.	13.	1 barrel cement	3.00	
		1 barrel fire-clay	6.00	
		50 fire-brick (long arch)	7.50	
		100 fire-bricks	10.00	
		1 1¼-inch stop-cock (asbestos)	4.50	
		1 1-inch check-valve	2.75	
		1 1-inch globe-valve	4.00	
		1 1½-inch asbestos cock	4.75	
	24.	1 barrel sand	1.00	
		1 1¼ long screw	.75	
		Altering elevator-valve	3.00	
		2 steel bolts	1.50	

1886.		Robert Leitch & Sons—Continued.		
Aug.	24.	1 socket-wrench	$4.00	
		2 brass closet-screws	.20	
		Recutting stem	2.50	
		1 pound putty	.10	
				$55.55
		G. L. Sheriff & Co.:		
Sept.	21.	4 cords hickory wood, at $6.75	27.00	
		2 cords pine wood, at $4	8.00	
		1 ton splint coal	7.00	
		Sawing 4 cords hickory, 3 cuts, at $1.50 per cord	6.00	
		Sawing 2 cords pine, 1 cut, at 50 cents per cord	1.00	
Oct.	4.	1 cord kindling wood	6.50	
	8.	4 tons white-ash stove-coal, at $5.75	23.00	
	29.	30 tons furnace coal, at $5.20	156.00	
		2 cords pine wood, at $4	8.00	
		Sawing 2 cords pine, 1 cut, at 50 cents per cord	1.00	
Nov.	9.	1 ton splint coal	7.00	
		1 cord kindling wood	6.50	
				257.00
		Charles A. Bruff & Co.:		
	23.	For furnishing material and draping the Department of Justice Building, in obedience to the order of President Cleveland contained in his proclamation of November 18, 1886, in token of respect to the memory of the late Chester A. Arthur, ex-President of the United States, as follows:		
		1,000 yards of material, at 7½ cents	75.00	
		Labor, twine, tacks, nails, etc	23.50	
				98.50
		Robert Leitch & Sons:		
	24.	2 copper floats		7.00
		Henry Coleman:		
	30.	Washing 36 dozen towels for Department of Justice during month of November, 1886, at 30 cents		10.80
		James B. Lambie:		
July	6.	1 dozen balls twine	$2.50	
	22.	10 pounds Selden's packing, at 62 cents	6.20	
Aug.	24.	1 wire-bound ice-bucket	.85	
Sept.	10.	1 Rabbet mortise dead lock	6.00	
	30.	10 pounds ⅝-inch square packing, at 85 cents	8.50	
Oct.	11.	1 wrought-iron follower ring	6.75	
	20.	5 gallons gas tar, at 50 cents	2.50	
		1 gallon asphalt	1.50	
		5 yards unbleached cotton, at 15 cents	.75	
		1 gallon turpentine	.65	
		1 5-inch brush	1.75	
	25.	½ dozen hand coal shovels	1.50	
		½ dozen hand pokers	1.00	
		½ dozen hearth brushes	2.50	
		1 iron-bound bucket	.85	
Nov.	10.	1 eyelet-punch	2.50	
		1 hand punch	.20	
	11.	Relengthening 2 pokers and turning one bar	7.75	
				54.25
		Chas. A. Bruff & Co.:		
	2.	Making sash and inside sash, glazing, fitting and painting	17.00	
		Making strips, battening, and painting door	4.50	
		Repairing door	2.35	
	23.	Putting in 4 sash cords	3.00	
		Repairing door, and 1 pair brass hinges	3.00	
		Repairing grating and making 3 new gratings	6.50	
	26.	Repairing window, putting in 2 sash-cords	1.50	
		Repairing front door, furnishing air spring	10.00	
		Repairing window, putting in 2 sash-cords	4.00	
Dec.	1.	Repairing sink	3.00	
				54.85

1886.		Ellen Lucas:		
Nov.	30.	Washing for the use of the office of the Solicitor of the Treasury during the month of November, 1886, 12½ dozen towels, at 30 cents per dozen		$3.73
		Chesapeake and Potomac Telegraph Company:		
	30.	Exchange rental of chief clerk's room from November 1, 1886, to November 30, 1886, at $100	$8.33	
		Exchange rental for Solicitor's office, Treasury Department, November 1, 1886, to November 30, 1886, at $60.	5.00	
		Exchange rental for Attorney-General's residence, from November 1, 1886, to November 30, 1886, at $60	5.00	
				18.33
		Robert Leitch & Sons:		
Dec.	1.	1 Demorest closet float, copper	3.50	
	9.	2 Bundy's radiators	82.49	
				85.99
		Smith & Wardwell:		
	1.	1 clock for elevator		.89
		Wyckoff, Seamans & Benedict:		
Sept.	18.	Remodeling type-writer No. 3606	$28.00	
Oct.	4.	2 dozen rubber bands, at 15 cents	.30	
	9.	1 dozen sheets carbon, Solicitor of Treasury	.50	
	11.	Repairs on type-writer (remodeling) No. 2268	28.00	
	19.	Repairs on type-writer	2.00	
Nov.	10.	½ dozen bottles of oil, at 20 cents	1.20	
	13.	1 green record ribbon, Solicitor of Treasury	1.00	
	27.	Repairs on type-writer (remodeling) No. 4472	28.00	
Dec.	3.	1 dozen black copying ribbons	9.00	
				98.00
		Julius Baumgarten:		
Nov.	17.	1 bottle ink for stamping	.50	
	25.	1 pad for self-inker	.55	
Dec.	1.	1 pad for self-inker	.50	
				1.55
		H. H. Hempler:		
	23.	Repairing thermometer		.75
		George W. Knox:		
Nov.	30.	Freight paid Baltimore and Potomac Railroad Company on 3 cases books		5.74
		B. Curran:		
Dec.	30.	Furnishing 18 loads of manure for top dressing the Department lot, and spreading same		20.50
		Lansburgh & Bro.:		
Oct.	18.	1 dozen towels	3.96	
		3 dozen towels, at $3	9.00	
		2 dozen towels, at $2.40	4.80	
				17.76
		G. L. Sheriff:		
Dec.	9.	50 tons furnace coal	260.00	
		2 tons splint coal	14.00	
		4 cords long hickory	27.00	
		Sawing, two cuts, at $1 per cord	4.00	
				305.00
		Henry Coleman:		
	31.	Washing 36½ dozen towels during the month of December, 1886, at 30 cents		10.95
		Ellen Lucas:		
		Washing for the use of the office of the Solicitor of the Treasury during the month of December, 1886, 12 dozen towels, at 30 cents per dozen		3.60
1887.		W. H. Boyd:		
Jan.	3.	2 copies Boyd's Directory of the District of Columbia, 1887, at $5		10.00
1886.		Washington Gas-Light Company:		
Nov.	30.	35,900 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in the month of November, 1886, at $1.25 per 1,000 feet		44.88

1886.		Washington Gas-Light Company:		
Dec.	31.	46,700 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in the month of December, 1886, at $1.25 per 1,000 feet		$58.38
		Chesapeake and Potomac Telephone Company:		
	31.	Exchange rental for chief clerk's room from December 1, 1886, to December 31, 1886, at $100	$8.33	
		Exchange rental for Solicitor's Office, Treasury Department, from December 1 to December 31, 1886, at $60	5.00	
		Exchange rental for Attorney-General's residence from December 1 to December 31, 1886, at $60	5.00	
				18.33
		W. S. Thompson:		
July	12.	1 bottle benzine		.15
		H. Semken:		
Aug.	25.	1 watchman's clock	10.00	
Dec.	1.	2 watchman's clocks	20.00	
				30.00
		E. F. Brooks:		
Oct.	14.	1 one-light slide pendant, polished bronze	16.00	
	21.	23 feet ⅜-inch gas pipe*	1.38	
		6 feet ⅜-inch gas fittings*	.36	
		2 lava-tip burners*	.30	
		Cleaning out gas pipes, brackets, and making gas extension*	3.00	
				21.04
		Great Falls Ice Company:		
Sept.	30.	5,600 pounds ice for month of September, 1886, at 35 cents		19.60
Oct.	31.	5,700 pounds ice for month of October, 1886, at 35 cents		19.95
Nov.	30.	5,500 pounds ice for month of November, 1886, at 35 cents		19.25
Dec.	31.	5,900 pounds ice for month of December, 1886, at 35 cents		20.65
		Hayward & Hutchinson:		
	1.	1 2-inch cast-iron off-set, 35 cents; 1 2-inch cast-iron tee, 30 cents	$0.65	
		1 2-inch cast iron Y, 50 cents; 3 lengths 2-inch cast-iron pipe, 15 feet, at 20 cents, $3	3.50	
		2 2-inch cast-iron quarter-bends, at 35 cents, 70 cents; 1 2-inch caulking-thimble, 40 cents	1.10	
		1 1½-inch lead P-trap, $1.50; 2 feet 6 inches of 1¼ lead pipe, at 60 cents	2.10	
		3 pounds packing, at 20 cents, 60 cents; 1 ¾ compression hose-bib, $1.25	1.85	
		1 ½-inch finished compression cock, $1; 3 pounds solder, at 25 cents, 75 cents	1.75	
		1 pound putty, 8 cents; 24 pounds sheet-lead, at 10 cents, $2.40	2.48	
		Drilling 2 holes	.75	
		3½ days' plumber and help, putting up sink and cleaning out waste-pipe	21.00	
				35.18
		Adams Express Company: For transportation, as follows:		
Sept.	13.	1 package, New York, Department of Justice	.50	
	22.	1 box, D. A. Fisher, Fort Smith, Ark	3.00	
	25.	1 package, J. M. Heiskill, Danville, Va	.40	
				3.90
		Adams Express Company: For transportation, as follows:		
Oct.	2.	1 package, D. I. Baker, Rochester, N. Y	.75	
	8.	1 package, Danville, Va., F. Strong	.50	
	21.	1 box, Boston, Department of Justice	1.95	
	22.	1 box, New York, F. Strong	1.05	
		1 package, New York, F. Strong	.50	
				4.75
		Adams Express Company: For transportation, as follows:		
Nov.	26.	1 box, Saint Louis, D. A. Fisher	3.40	
		1 box, John F. Casey, San Francisco, Cal	8.50	
				11.90

*For Court of Claims.

1886.		G. G. C. Simms:		
Nov.	16.	½ dozen bottles insect paste	$1.50	
1887.				
Jan.	10.	1 pound camphor	.35	
	13.	1 pint benzine and bottle	.35	
				$2.20
1886.		W. H. Hoeke:		
July	11.	Laying 196 yards matting, at 5 cents	9.80	
	29.	Cleaning 3 rugs, at $2	6.00	
		Cleaning 1 large rug	4.00	
		Cleaning 409 yards carpet, at 3½ cents	14.31	
		129 yards moth paper, at 10 cents	12.90	
Sept.	15.	Storage, 4 rugs, two and one-half months	5.00	
		Taking down, packing, and storing curtain	10.00	
Oct.	6.	1 rug, $6; 1 rug, $4.50; 1 rug, $3.50	14.00	
		1 Brussels rug	52.45	
		28⅝, lineoleum, at $1.25	35.78	
	9.	1 rug, $4.50; 1 rug, $3.50	8.00	
	13.	Laying 211 yards carpet, at 5 cents	10.55	
	15.	1 Brussels rug, 17 feet 3 inches by 20 feet 9 inches	84.15	
		1 Brussels rug, 15 feet 5 inches by 17 feet 3 inches	60.15	
		19½ yards velvet border, at $1.50	29.25	
		Making and laying old rug	4.00	
	17.	Laying 114 yards carpet, at 5 cents	5.70	
				372.04
		James M. Hodges:		
Dec.	27.	30 pounds Paris white, at 5 cents per pound	1.50	
		2 pounds glue, at 45 cents per pound	.90	
		1 gallon hard oil, at $1.75 per gallon	1.75	
		1 gallon turpentine	.60	
		5 ounces bronze powder, at 35 cents per ounce	1.75	
		1 pint shellac	.50	
	31.	3 days' work, at $4 per day	12.00	
				19.00
		R. Goldschmid:		
Nov.	23.	2 mirrors	5.96	
		6 hair-brushes, at 98 cents	5.88	
				11.84
		Adams Express Company:		
		For transportation, as follows:		
Dec.	13.	1 package, W. C. Jones, Topeka, Kans	.60	
	29.	1 box, L. Chalmers, Huntsville, Ala	1.50	
	31.	1 package, J. C. Wilson, Topeka, Kans	1.25	
				3.35
		Royce & Marean:		
Sept.	26.	Connecting electric-bell wires to desk of Attorney-General	1.25	
Nov.	6.	Connecting up desk and repairing battery for Mr. Watson's room	1.75	
				3.00
		National Republican Company:		
July	10.	Advertising proposals for fuel, 17 lines, 10 times		10.20
		Advertising proposals for stationery, 12 lines, 9 times		7.20
		Advertising proposals for ice, 12 lines, 9 times		7.20
		Easton & Rupp:		
Nov.	9.	100 rolls water-closet paper		12.00
		J. Hall Semmes:		
	2.	1 dozen boxes tapers	$2.40	
	18.	1 box Babbitt soap, $4.50; 2 dozen large boxes matches, 50 cents	5.00	
	19.	1 dozen brooms, $4.50; 4 dozen sand-soap, $2.40	6.90	
Dec.	22.	10 pounds sal soda	.30	
1887.				
Jan.	4.	2 gallons Pratt's astral oil, 50 cents; 1 can, 25 cents	.75	
	10.	2 dozen boxes matches	.50	
	19.	1 pound wax candles	.35	
	26.	2 dozen elder-flower soap, $2.50; 1 dozen large sponges, $7.59	10.09	
				26.29

1887.		Smith & Wardwell:		
Jan.	22.	1 clock	$0.99	
		Julius Baumgarten:		
	26.	1 new rubber die and bottle ink	3.00	
		Harvey L. Maddox:		
	29.	18 days' labor (between January 10 and 29, 1887), cleaning and arranging the Department library, under the direction of the librarian, at the rate of $1.50 per day	27.00	
		Henry Coleman:		
	31.	Washing 32½ dozen towels for Department of Justice during the month of January, 1887, at 30 cents	9.85	
		Ellen Lucas:		
		Washing for the use of the office of the Solicitor of the Treasury during the month of January, 1887, 11 dozen towels, at 30 cents per dozen	3.30	
		Harvey L. Maddox:		
Feb.	7.	6 days' labor, from January 31 to February 5, inclusive, in cleaning and arranging the Department library, under the direction of the librarian, at the rate of $1.50 per day	9.00	
1886.		Charles A. Bruff & Co.:		
Dec.	10.	Furnishing and applying 120 feet weather strip	$9.60	
		Repairing storm windows—putting in 5 lights glass	7.25	
		Cleaning 10 storm windows	1.50	
		Moving storm windows	1.50	
		Easing door	.75	
		Repairing window	1.25	
	15.	Tearing out casing and bricks, removing papers, rubbish, etc.; furnishing materials, making casings, hanging door and transom, painting same, and lathing and plastering up door-way, etc	40.00	
	24.	Furnishing material (650 white pine), putting up shelving, moving papers, and altering shelving and returning papers	115.00	
				176.85
1887.		Chas. A. Bruff & Co.:		
Jan.	13.	Furnishing and applying Yale night-latch	3.05	
	18.	Fitting blocks beneath shelving	2.70	
Feb.	1.	Repairing front door	1.00	
		Repairing door (Court of Claims)	2.75	
	2.	Furnishing material, altering and putting up shelves	5.75	
		Repairing door	1.25	
		Repairing door	.25	
	7.	1 pair brass sheaves	12.00	
		6 feet brass track	2.50	
		Taking down door and hanging temporary door	1.50	
		Fitting sheaves and track and hanging door	6.00	
		Repairing elevator door, fourth floor	1.50	
				40.25
		Joe Ebert:		
Feb.	23.	Repairing flag-staff on Department building		2.00
1886.		Mutual District Messenger Company:		
July	31.	Rental of night watch for July, 1886		5.00
Aug.	31.	Rental of night watch for August, 1886		5.00
Sept.	30.	Rental of night watch for September, 1886		5.00
Nov.	1.	Rental of night watch for October, 1886		5.00
	30.	Rental of night watch for November, 1886		5.00
Dec.	30.	Rental of night watch for December, 1886		5.00
1887.				
Jan.	30.	Rental of night watch for January, 1887		5.00
		Chesapeake and Potomac Telephone Company:		
	31.	Exchange rental for chief clerk's room, from January 1 to January 31, 1887, at $100	$8.33	
		Exchange rental for Solicitor's office, Treasury Department, from January 1 to January 31, 1887, at $60	5.00	
		Exchange rental for Attorney-General's residence, from January 1 to January 31, 1887, at $60	5.00	
				18.33

1887.		G. L. Sheriff:		
Jan.	10.	4 cords long hickory wood	$27.00	
		Sawing in 2 cuts, at $1 per cord	4.00	
		1 cord pine kindling wood	6.50	
	21.	50 tons furnace coal	260.00	
Feb.	9.	1 ton splint	7.00	
				$304.50
		Adams Express Company:		
Jan.	10.	1 package for J. Bien & Co., New York	.45	
	31.	1 bundle from Boston, Department of Justice	1.25	
				1.70
		Washington Gas-Light Company:		
	31.	65,400 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in the month of January, 1887, at $1.25 per 1,000 feet		81.75
Feb.	28.	55,600 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in the month of February, 1887, at $1.25 per 1,000 feet		69.50
		Hayward & Hutchinson:		
Jan.	6.	1 pound putty, 8 cents; 4 screws, at 5 cents, 20 cents	$0.28	
		½ days' labor, P. and H. repairing water-closet	3.00	
				3.28
		Henry Coleman:		
Feb.	28.	Washing 36½ dozen towels during month of February for use of Department of Justice, at 30 cents		11.05
		D. Rickenbacher:		
	14.	Repairing a French clock	$10.00	
		Repairing a calendar clock	5.00	
	21.	Repairing American clock	2.50	
	24.	Repairing Howard clock	15.00	
	28.	Repairing American clock	2.50	
				35.00
		E. F. Brooks:		
Jan.	6.	1 1-light pendant	1.00	
		1 nursery shade	.25	
				1.25
1886.		James B. Lambie:		
Dec.	9.	2 files	1.50	
		1 snow shovel	.50	
	21.	67 feet 1-inch rope, at 6 cents	4.02	
		1 double block	1.90	
		1 single block	1.20	
1887.				
Jan.	10.	2 pair hinges	.70	
		1 lock	1.75	
	11.	2 brushes, at $1.50	3.00	
	17.	1 gauge glass	.65	
Feb.	9.	1 pound cyanide potassium	1.25	
		2 pounds Paris white	.25	
	28.	Repairing 1 slicing bar, and 1 poker	3.75	
				20.47
		Chesapeake and Potomac Telephone Company:		
Feb.	28.	Exchange rental for chief clerk's room, from February 1 to February 28, 1883, at $100	8.33	
		Exchange rental for Solicitor's office, Treasury Department, from February 1 to February 28, 1887, at $60	5.00	
		Exchange rental for Attorney-General's residence, from February 1 to February 28, 1887, at $60	5.00	
				18.33
		Houghton, Mifflin & Co.:		
	8.	2 copies Postal Guide, 1887, at $1.50		3.00
1886.		United Lines Telegraph Company:		
Oct.	28.	Strong, from Rochester, signed Baker, 31	$.31	
	30.	La Dow, from Rochester, signed Perry, 59	.59	
		Cecil Clay, from Rochester, signed Baker, 65	.64	
				1.54

1887.		Adams Express Company:		
		For transportation as follows:		
Feb.	4.	1 package, New York, Department of Justice	$0.35	
	10.	1 package, J. W. Nightingale, Philadelphia	.25	
	14.	1 bundle, Boston, Department of Justice	1.00	
		1 package, A. J. Gros, Louisville, Ky	.75	
	21.	1 package, V. 100, Chicago, Attorney-General	.65	
	23.	1 package, J. W. Nightingale, Philadelphia	.25	
				$3.25
		Ellen Lucas:		
	28.	Washing for the use of the office of the Solicitor of the Treasury during the month of February, 1887, 13½ dozen towels, at 30 cents per dozen		4.05
1886.		Wyckoff, Seamans & Benedict:		
Dec.	9.	2 dozen carbon, at 50 cents	$1.00	
	28.	Repairs on type-writer	2.50	
1887.				
Jan.	13.	3 dozen carbon, at 50 cents	1.50	
		1 purple record ribbon	1.00	
Feb.	14.	Repairs on type-writer	2.30	
	17.	Repairs on type-writer	2.00	
	19.	1 dozen carbon	.50	
	25.	2 dozen carbon, at 50 cents	1.00	
Mar.	4.	1 dozen bottles oil, at 20 cents	2.40	
	11.	1 No. 2 type-writer complete	85.00	
				99.20
		Julius Baumgarten:		
Feb.	23.	1 bottle red stamping ink	.75	
Mar.	19.	Repairs of stamp and 1 bottle of ink	1.00	
				1.75
1886.		M. W. Beveridge:		
Aug.	20.	1 slop jar	.80	
		1 de toilet set	4.00	
		1 dozen tumblers	.60	
Sept.	2.	6 cuspidors, at 75 cents	4.50	
Oct.	6.	1 toilet set	3.00	
		1 galvanized pail	.90	
Dec.	9.	6 cuspidors, at 75 cents	4.50	
1887.				
Feb.	9.	6 cuspidors, at 75 cents	4.50	
				22.80
		Henry Coleman:		
Mar.	31.	Washing 36 9/12 dozen towels during month of March, 1887, at 30 cents		11.05
		Ellen Lucas:		
		Washing for the use of the office of the Solicitor of the Treasury during March, 1887, 16½ dozen towels, at 30 cents per dozen		4.83
		Chesapeake and Potomac Telephone Company:		
		Exchange rental for chief clerk's room from March 1, 1887, to March 31, 1887, at $100	$8.33	
		Exchange rental for Solicitor's office, Treasury Department, from March 1, 1887, at $60	5.00	
		Exchange rental for Attorney-General's residence from March 1, 1887, to March 31, 1887, at $60	5.00	
				18.33
		Washington Gaslight Company:		
		49,900 feet gas consumed at No. 1507 Pennsylvania avenue, Department of Justice, to March, 1887, at $1.25 per 1,000 feet		62.38
		George W. Knox:		
	28.	Freight paid Baltimore and Potomac Railroad Company		4.06
		Great Falls Ice Company:		
Jan.	31.	5,400 pounds ice, at 35 cents	18.90	
Feb.	28.	5,100 pounds ice, at 35 cents	17.85	
Mar.	31.	5,800 pounds ice, at 35 cents	20.30	
				57.05

1887.		Royce & Marean:		
Mar.	23.	Labor and material furnished in putting up an electric bell in Mr. Hodges's room:		
		3 hours of electrician, at 50 cents	$1.50	
		3 bells, Leclanche battery, at $1	3.00	
		1 pound annealed wire	.40	
				$4.90
		Hayward & Hutchinson:		
	22.	24 mica canopies, at $3.60	7.20	
		12 porcelain globes	3.00	
		18 globe holders	1.50	
				11.70
		George L. Sheriff:		
Feb.	24.	2 cords hickory wood	13.50	
		Sawing 2 cuts, at $1 per cord	2.00	
		½ cord kindling wood	3.25	
		50 tons furnace coal	260.00	
	9.	1 ton splint coal	7.00	
	12.	1 cord hickory wood	6.75	
		Sawing 2 cuts	1.00	
	9.	½ cord pine kindling wood	3.25	
	29.	2 cords hickory wood	13.50	
		Sawing 2 cuts, at $1 per cord	2.00	
		½ cord kindling wood	3.25	
				315.50
		Adams Express Company: For transportation as follows:		
Mar.	2.	1 package, Philadelphia, F. Strong	.25	
	4.	1 package, S. F. Fick, New York	.25	
	11.	1 package, Boston, Department of Justice	.80	
	17.	1 package, Boston, Department of Justice	.65	
		1 package, D. A. Fisher, Salt Lake City, Utah	1.25	
	18.	1 package, Columbia, S. C., A. H. Garland	.70	
	19.	1 package, Boston, Department of Justice	.80	
	23.	1 package, Pittsburgh, J. W. Nightingale	.35	
	24.	1 package, W. N. McKenney, Pittsburgh, Pa	.25	
				5.30
		Mutual District Messenger Company:		
Feb.	28.	Rental of night watch for February, 1887	5.00	
		Messenger service	.15	
				5.15
		Charles A. Bruff:		
Mar.	14.	Putting in 2 sash cords and 2 pulleys	3.00	
		Repairing 8 shutters, etc	5.25	
		Repairing windows and putting in 8 sash cords and 4 pulleys	8.75	
Apr.	4.	Taking down elevator door, putting up temporary door, and furnishing 1 set of bronze pulleys and 6 feet of track, and fitting the same to elevator door, and putting door back again	24.60	
		Repairing door	25	
				41.85
		Warren Hall:		
	14.	5 gallons liquid cleaner		5.00
		James M. Hodges:		
Mar.	29.	14 pounds white lead, at 10 cents	1.40	
		1 gallon oil	.70	
	30.	1 gallon oil	.70	
		18 pounds white lead	1.80	
Apr.	1.	91 pounds white lead	9.10	
		5 gallons oil and turpentine	3.50	
		10 sheets sand-paper	.15	
	2.	Week ending April 2, 4½ days' work each for 4 men; 18 days, at $4 per day	72.00	
	5.	14 pounds lead	1.40	
		Bronze and liquid	1.00	
		1¼ gallons varnish, at $3 per gallon	5.25	
		1 gallon turpentine	.70	

1887.		James M. Hodges—Continued.		
Aug.	9.	Week ending April 9, 3½ days' work each, 2 men, and 1 day each for 2 men, 9 days, at $4	$36.00	
		2 days, at $4	8.00	
				$141.70
		Washington Post:		
July	10.	Advertising "proposals for fuel," 4¼ squares daily till July 20, 9 times		10.54
		Advertising "Proposals for stationery," 2¾ squares, daily till 20th, 9 times		6.82
		Advertising "Proposals for ice," 2½ squares, daily till 20th, 9 times.		6.20
		Mutual District Messenger Company:		
Mar.	31.	Rental of night watch for month of March, 1887	$5.00	
		Messenger service	.40	
				5.40
		E. F. Brooks:		
	10.	54 feet elevator tubing		23.00
		M. T. Davidson:		
April	8.	One steel piston rod and brass stuffing-box nut for No. 4 Davidson pump		24.00
		Library bureau:		
Mar.	17.	50 L. B. book supports at 20 cents	$10.00	
		Less 10 per cent	1.00	
				9.00
		Henry Coleman:		
April	30.	Washing 38½ dozen towels during month of April, 1887, at 30 cents		11.42
		Ellen Lucas:		
	30.	Washing for the use of the office of the Solicitor of the Treasury during April, 1887, 12 dozen towels, at 30 cents per dozen		3.60
		G. L. Sheriff:		
	8.	50 tons furnace coal	$260.00	
		1 ton splint coal	7.00	
				267.00
		W. D. Wyvill:		
May	4.	Removing valley gutter on roof of Department of Justice building and relaying the same, including 149 large sheets of best tin, at 15 cents	$22.35	
		30½ pounds solder, at 25 cents	7.62	
		Time of two skilled workmen, 25 days, at $4.50 per day each man	225.00	
		25 days' time of one assistant, at $2.50	62.50	
				317.47
		Great Falls Ice Company:		
April	30.	5,700 pounds ice at 35 cents		19.95
		Chesapeake and Potomac Telephone Company:		
		Exchange rental for chief clerk's room from April 1 to April 30, 1887, at $100	$8.33	
		Exchange rental for Solicitor's office, Treasury Department, from April 1 to April 30, 1887, at $60	5.00	
		Exchange rental for Attorney-General's residence from April 1 to April 30, 1887, at $60	5.00	
				18.33
		James Ragan:		
May	3.	Furnishing and putting up in the Department of Justice one "Niagara" water-closet, with siphon tank, walnut seat, slate slab, etc		26.00
		Hayward & Hutchinson:		
April	14.	6 copper floats for water-closets, $1.25		7.50
		Julius Baumgarten:		
May	9.	1 Eagle rubber stamp, with wood cut and penalty stamp.	$5.50	
		1 wax seal	12.50	
				18.00
		Mutual District Messenger Company:		
April	30.	Rental of night watch for April, 1887	5.00	
		Messenger service	.40	
				5.40

1887.		Washington Gaslight Company:		
Apr.	30.	52,600 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in April, 1887, at $1.25....		$65.75
		Easton & Rupp:		
	18.	100 rolls toilet paper		12.00
		Adams Express Company:		
	6.	1 box, New York, Department of Justice	$0.75	
	7.	1 package, J. M. Heiskell, Huntsville, Ala	.50	
	14.	1 package, Chalmers & Heiskell, Huntsville, Ala	.50	
	23.	1 package, Huntsville, F. Strong	.65	
				2.40
		Charles A. Bruff:		
	9.	Putting in 4 sash cords and repairing 2 pairs of inside shutters	5.25	
		Repairing shade and new roller	.75	
May	4.	Repairing door	.75	
		Repairing door and putting on large bolt	1.25	
	10.	Making and hanging door and furnishing materials	5.25	
	12.	Repairing grating and staying door frame	3.00	
		Furnishing and putting on night latch	1.75	
	16.	Putting in two sash cords	1.50	
				19.50
		A. H. Stephens:		
	21.	Cutting grass (with scythe) on the lot of the Department of Justice, spading flower bed, and cleaning walks and about the fence of the same		6.00
		S. J. Haislett:		
	28.	1 12-foot United States flag		10.00
		Henry Coleman:		
	31.	Washing 36 dozen towels during month of May, 1887, at 30 cents		10.80
		Royce and Marean:		
	11.	Furnishing the necessary material and recharging electric bell battery	$1.70	
	31.	Connecting electric bell wires in Attorney-General's room	1.00	
				2.70
		Sunday Herald:		
July	8.	Advertising "Proposals for fuel," 2½ squares, 2 times	4.37	
		Advertising "Proposals for stationery," 1⅓ squares, 2 times	2.33	
	9.	Advertising "Proposals for ice," 1⅓ squares, 2 times	2.33	
				9.03
1887.		Ellen Lucas:		
May	31.	Washing for the use of the office of the Solicitor of the Treasury during May, 1887, 13½ dozen towels, at 30 cents per dozen		4.15
1886.		Evening Star Newspaper Company:		
July	9.	Advertising in the Evening Star, Washington, D. C., as follows: "Proposals for fuel," 4 squares, 9 times, at $2.50 (4 lines agate 1 square)	$10.00	
		Advertising "Proposals for stationery," 2½ squares, 9 times, at $2.50 (4 lines agate 1 square)	6.25	
	10.	Advertising "Proposals for ice," 2¾ squares, 8 times, at $2.33⅓ (4 lines agate 1 square)	6.41	
				22.66
		Wyckoff, Seamans & Benedict:		
Mar.	14.	1 spring for type-writer, Solicitor of Treasury	.20	
	21.	Remodeling type-writer No. 3116, order No. 135	28.00	
May	5.	2 copy-holders, Solicitor of Treasury	4.00	
		1 indelible ribbon, Solicitor of Treasury	1.50	
	8.	3 dozen sheets Underwood's carbon paper, order No. 174	1.50	
	23.	Repairs on type-writer No. 5459 order No. 159	14.00	
	28.	Repairs on type-writer No. 7119 (Miss Bull's t. w.)	.50	
				49.70
1886.		Western Union Telegraph Company:		
Aug.	2.	Garland from Carland, Deadwood, 34	.61	
		Garland to Maratta, Deadwood, 42	1.18	
		Garland to Sandels, Fort Smith, 26	.34	

1886.		Western Union Telegraph Company—Continued.		
Aug.	3.	Maury to Carland, Bismarck, 38	$0.65	
		Maury to operator, Bismarck, 24	.41	
		Howard from Brannigan, New Orleans, 43	.52	
	4.	Howard from Brannigan, New Orleans, 17	.24	
		Howard to Brannigan, New Orleans, 18	.24	
	6.	Maury to Desmond, Dubuque, 43	.43	
	7.	Ewing from Brannigan, Vicksburg, 35	.39	
		Cochran from Flagler, Calumet, Mass., 25	.25	
	9.	Cochran to Flagler, Calumet, Mass., 18	.20	
		Maury to Wade, Helena, 31	.71	
	10.	Jenks to Maratta, Deadwood, 24	.67	
		Boteler to Carroll, Fort Smith, 41	.53	
	11.	Boteler to Carroll, Fort Smith, 32	.42	
		Boteler to Borydinot, Fort Smith, 21	.27	
		Cochran to Flagler, Pocasset, Mass., 18	.35	
		Cochran from Flagler, Pocasset, Mass., 24	.39	
	12.	Cochran from Flagler, Pocasset, Mass., 24	.43	
		Jenks to Carr, Cheyenne, 49	.88	
		Jenks to Dyer, Salt Lake, Utah, 24	.59	
	13.	Howard from Brannigan, Vicksburg, 20	.22	
		Boteler from Fanney, Detroit, 48	.48	
		Garland from Hill, Atlanta, 60	.60	
	14.	Jenks to Hill, Atlanta, 49	.49	
		Jenks to Dubois, Boisé City, Idaho, 24	.84	
		Jenks to Desmond, Dubuque, 22	.22	
		Jenks to Smith, Dillon, 39	.98	
		Jenks to Smith, Dillon, 29	.73	
		Jenks to Carr, Cheyenne, 24	.43	
		Howard to Brannigan, Natchez, 20	.24	
	16.	Howard from Brannigan, Natchez, 38	.46	
		Howard to Brannigan, Natchez, 27	.37	
		Jenks to Carroll, Fort Smith, 26	.34	
	*17.	Jenks to Hall, Harrisburg, 23	.51	
		Ewing to Chalmers, Marshall, 27	.38	
	18.	Garland from McCorry, Memphis, 53	.53	
		Jenks to Boykin, Charleston, 46	.46	
	19.	Jenks to Dyer, Salt Lake, Utah, 19	.48	
	20.	Jenks to Rankin, Austin, 30	.48	
	23.	Jenks to Campbell, Cheyenne, 39	.70	
		Jenks to Sawyer, San Francisco, 86	2.15	
		Jenks to Ward, Colton, Cal., 28	.70	
		Jenks from Ward, Colton, Cal., 173	4.33	
	24.	Jenks from Lorenzo, San Francisco, 58	1.45	
		Howard from Brannigan, Fayette, Miss., 24	.29	
	25.	Cochran to Flagler, West Point, 30	.30	
	26.	Cochran to Flagler, Pittsfield, 34	.34	
		Jenks to Ward, Los Angeles, 60	1.50	
	27.	Jenks to Dyer, Salt Lake, Utah, 21	.50	
	28.	Ewing to Bach, Miles City, Mont., 23	.46	
		Cochran to Flagler, Pocasset, Mass., 19	.35	
		Cochran from Flagler, Pocasset, Mass., 33	.48	
	30.	Howard from Brannigan, Fayette, Miss., 31	.37	
		Jenks to Bunn, Cooperstown, 21	.21	
	31.	Jenks to Bunn, Cooperstown, 29	.29	
		Jenks from Goodwin, Grand Rapids, 39	.39	
			34.75	
		*Deduct Jenks to Harrisburg, 17th, 51 cents, and overcharges, 12th, 1 cent, and 16th, 5 cents	.57	
				$34.18
		Western Union Telegraph Company:		
	13.	McCue to Robinson, Melrose, Mass. 20	.20	
		McCue to Robinson, Melrose, Mass., 27	.27	
				.47
		Western Union Telegraph Company:		
Sept.	2.	Jenks to Maratta, Bismarck, 16	.34	
	3.	Jenks to Gross, Louisville, 25	.25	
		Jenks to Porter, Santa Rosa, Cal., 21	.53	
	4.	Jenks to Porter, Santa Rosa, Cal., 21	.53	

1886.	Western Union Telegraph Company—Continued.	
Sept. 6.	Jenks to Dyer, Salt Lake, Utah, 18	$0.48
	Jenks to Hawley, Hailey, Idaho, 51	1.28
	Jenks to Maratta, Bismarck, 21	.36
	Jenks from Maratta, Bismarck, 26	.44
	Jenks from Rouse, Tucson, 49	1.18
7.	Jenks to Rouse, Tucson, 38	.91
	Jenks to Liddell, Oxford, 17	.20
	Jenks from Hawley, Boisé City, 25	.88
	Garland from Sabine, San Francisco, 32	.80
	Dye from Cochran, Newton, N. J., 26	.26
	Howard from Dewees, Pottsville, 40	.40
	Howard to Dewees, Pottsville, 22	.22
	Howard to McBrooks, Memphis, 24	.24
	Howard to Burton, Wheaton, 18	.20
	Howard to House, Little Rock, 43	.47
8.	Howard from House, Little Rock, 20	.22
	Howard to House, Searcy, Ark., 43	.52
	Howard to Dewees, Pottsville, Pa., 25	.25
	Jenks to Hilborn, San Francisco, 27	.68
9.	Howard to Williams, Little Rock, 44	.48
	Howard from Williams, Little Rock, 17	.22
	Howard from Dewees, Pottsville, Pa., 33	.33
	Howard from Dewees, Pottsville, Pa., 18	.20
	Howard to Dewees, Pottsville, Pa., 26	.26
10.	Howard to Burton, Wheaton, Ill., 24	.24
	Jenks to Hawkins, Indianapolis, 17	.20
	Jenks to Carroll, Fort Smith, 28	.36
	Jenks to Pleasants, New Orleans, 29	.35
	Wilson to Neely, Norfolk, 28	.28
11.	Wilson to Neely, Norfolk, 17	.20
	Howard to Dewees, Pottsville, 26	.26
	Howard from Dewees, Pottsville, 53	.53
13.	Howard from Williams, Little Rock, 31	.34
	Douglas from Child, Blue Earth City, Minn., 25	.33
	Garland from Rouse, Tucson, 72	1.73
	Jenks to Rouse, Tucson, 47	1.13
	Garland from Meade, Tucson, 71	1.70
	Ewing to Nightingale, Chicago, 21	.21
	Howard to Williams, Little Rock, 23	.25
	Howard to Williams, Little Rock, 31	.34
15.	Jenks to Dyer, Salt Lake, Utah, 28	.67
	Jenks to Meade, Tucson, 40	.96
	Jenks from Hilborn, San Francisco, 39	.98
	Jenks from Dubois, Boisé City, 27	.95
16.	Jenks to Band, Boisé City, 24	.84
	Jenks to Hilborn, San Francisco, 19	.50
	Wilson to Perry, Boston, 31	.31
21.	Howard to Gregory, Winchester, Tenn., 24	.24
	Jenks to Bally, Sitka, Alaska, 50	3.35
	Jenks to Bunn, Cooparstown, 18	.20
	Jenks to McMahone, New York, 24	.14
	Jenks from Goode, Cincinnati, 30	.30
22.	Jenks to Harmon, Portland, Me., 15	.20
23.	Jenks from Rouse, Tucson, Ariz., 85	2.04
24.	Jenks to Rouse, Tucson, Ariz. 56	1.34
	Jenks to Smith, Dillon, Mont., 31	.78
	Jenks to Gates, Jefferson City, Mo., 17	.23
	Jenks to Carroll, Fort Smith, 34	.44
	Ewing to White, Seattle, 45	1.13
	Ewing from White, Seattle, 97	2.43
	Howard from Brannigan, Northampton, N. H., 25	.25
	Howard to Brannigan, Rye Beach, N. H. 15	.20
25.	Howard to Brannigan, Rye Beach, 13	.20
	Jenks to McMahon, New York, 20	.10
	Jenks to Tate, Brooklyn, 20	.15
	Jenks to Bunn, Cooperstown, 20	.20
	Jenks to Hamilton, Seattle, 16	.50
27.	Jenks to McComb, Jefferson, Tex., 23	.32
	Jenks to Baird, Boisé City, Idaho, 24 (O. L. 24)	.84

1886.		Western Union Telegraph Company—Continued.		
Sept.	27.	Jenks from Hawley, Boisé City, Idaho, 23 (O. L. 23)	$0.81	
		Boteler to Schley, Baltimore, 33	.23	
	28.	Jenks to Hawley, Boisé City, Idaho, 26 (O. L. 26)	.91	
		Jenks to Smith, Dillon, Mont., 48	1.20	
		Jenks from Smith, Butte, Mont., 32	.80	
	29.	Jenks to Freeman, New York, 32	.22	
	30.	Jenks to Carroll, Fort Smith, 30	.39	
		Jenks to Campbell, Cheyenne, 42	.76	
		Jenks from Barnes, Tucson, 110	2.64	
		Jenks from McComb, Jefferson, Tex., 51	.71	
			51.04	
		Less overcharge, 24th, 1 cent	.01	
				$51.03
		Western Union Telegraph Company:		
Oct.	1.	Jenks to McComb, Jefferson, 25	.35	
		Jenks to Barnes, Tucson, Ariz., 29	.70	
		Jenks to Baird, Boisé City, 20 (O. L. 20)	.70	
	4.	Garland to McComb, Jefferson, Tex., 25	.35	
		Garland from McComb, Jefferson, Tex., 47	.66	
	5.	Garland to Howry, Aberdeen, 25	.25	
		Wilson to Lewis, Philadelphia, 31	.21	
	7.	Howard from Rathburn, Wood's Holl, 31	.31	
		Garland to Hill, Atlanta, 21	.21	
	8.	Garland to Nicholson, Detroit, 24	.24	
		Garland to Carroll, Fort Smith, 15	.26	
		Garland to Meade, Tucson, 59	1.42	
	9.	Garland to Irons, Beaver, Pa., 21	.21	
	11.	Garland to Maratta, Yankton, 32	.45	
	12.	Garland to Hamilton, Seattle, 26	.65	
		Garland to Bunn, Cooperstown, 16	.20	
	13.	Garland to Dyer, Salt Lake, Utah, 21	.50	
		Garland to Dyer, Salt Lake, Utah, 23	.55	
		Garland to Gross, Louisville, 23	.23	
		Garland to Maratta, Yankton, 26	.36	
	14.	Garland to Maratta, Deadwood, 26 (O. L. 40)	.87	
		Garland to Dyer, Salt Lake, Utah, 17	.48	
		Garland to Dyer, Salt Lake, Utah, 15	.48	
	16.	Garland to Keller, Huntsville, Ala., 17	.20	
	18.	Garland to English, San Francisco, 27	.68	
		Garland to Carland, Bismarck, 33	.56	
		Garland from Carland, Bismarck, 24	.41	
	19.	Boteler to Carland, Bismarck, 46	.78	
		Garland to Hamilton, Seattle, 21	.53	
		Garland to Boykin, Charleston, 16	.20	
	20.	Howard from Rathdrum, Eastport, 32	.32	
		Boteler from Carland, Bismarck, 105	1.79	
	22.	Garland from Wade, Macon, 17	.20	
		Garland to Wade, Macon, 14	.20	
		Garland to Kelly, Deer Lodge, Mont., 46	1.15	
		Garland to Smith, Dillon, Mont., 46	1.15	
		Wilson to Edwards, Darien, Conn., 25	.25	
		Jordan, United States Treasurer, to National Bank Chattanooga, 24	.24	
	23.	Wilson to Edwards, Darien, Conn., 14	.20	
	25.	Garland to Franks, San Francisco, 26	.65	
		Garland to Keely, Indianapolis, 32	.32	
		Garland from Keely, Indianapolis, 18	.20	
	26.	Garland to Guery, Macon, 32	.32	
		Garland to Townsend, Troy, 24	.24	
		Heiskell to Martin, Danville, 28	.28	
	27.	Garland to Benton, Exetor, Mo., 35	.42	
		Garland to Franks, San Francisco, 21	.53	
	28.	Garland from Wade, Macon, Ga., 22	.22	
		Jacobs to McAdams, New York, 57	.47	
	29.	May to Caruth, Louisville, 36	.36	
		May from Caruth, Louisville, 21	.21	
		Clay to Wellington, Troy, 30	.30	
	30.	Garland to Douglas, Wichita, 33	.46	

1886.	Western Union Telegraph Company—Continued.		
Oct. 30.	Garland to Maratta, Yankton, 28	$0.39	
	Garland to Pleasant, New Orleans, 20	.24	
	Garland to Rash, Kansas City, Mo., 16	.24	
	Cochran to Hagerman, Kansas City, Mo., 23	.28	
	Cochran to Flagler, Rock Island, 21	.21	
	May to Pennabacker, Louisville, 37	.37	
	Howard to Pennabacker, Louisville, 38	.38	
	Howard to Jackson, Louisville, 35	.35	
	Howard to Myers, Philadelphia, 25	.15	
	Howard to Lewis, Philadelphia, 25	.15	
	Heiskell to Martin, Danville, 28	.28	
			$27.52
	Western Union Telegraph Company:		
5.	McCue to Guthridge, Jefferson, Tex., 24	.34	
7.	McCue to Kleberg, El Paso, 40	.84	
	McCue to Magoffin, El Paso, 49	1.03	
12.	McCue to Smith, Bozeman, Mont., 52	1.14	
13.	McCue to Smith, Santa F6, 21	.44	
	McCue from Smith, Albuquerque, 13	.42	
14.	McCue to Baxter, Saint Paul, 24	.29	
23.	McCue to French, Des Moines, 39	.47	
	McCue to Howry, Aberdeen, 51	.51	
			5.48
	Western Union Telegraph Company:		
Nov. 1.	Douglas from Williams, Little Rock, 26	.29	
2.	Ewing from Perry, Michigan City, Ind., 31	.31	
3.	Ewing to Perry, Chicago, 25	.25	
4.	Ewing to Perry, Leavenworth, 23	.28	
	Ewing from Perry, Leavenworth, 45	.54	
	Garland from Gibson, Norfolk, 48	.48	
	Garland to Gibson, Norfolk, 41	.41	
5.	Ewing to Chalmers, Austin, 33	.53	
	Ewing to Perry, Saint Louis, 25	.25	
6.	Ewing to Chalmers, Austin, 35	.56	
	Ewing from Chalmers, Austin, 19	.32	
8.	Ewing from Chalmers, Austin, 22	.17	
	Ewing from Strong, San Francisco, 21	.53	
	Ewing from Strong, San Francisco, 23	.58	
	Garland from Carland, Yankton, 38	.53	
	Garland from Douglas, Omaha, 69	.64	
	Cochran from Carter, Chester, 7	.15	
	Cochran to Carter, Chester, 21	.16	
9.	Garland to Graham, Abingdon, Va., 19	.20	
	Garland to Graham, Abingdon, Va., 36	.36	
	Garland to Douglas, Omaha, 34	.44	
	Garland to Gibson, New Orleans, 22	.26	
	Wilson to Bakewell, Pittsburgh, 24	.24	
10.	Howard to Douglas, Wichita, 23	.32	
	Jenks to Thurman, Columbus, 39	.39	
	Garland to McElwes, Chattanooga, 11	.20	
11.	Garland from Cheney, Jacksonville, 33	.33	
	Garland to Cheney, Jacksonville, 22	.22	
	Garland to Gross, Louisville, 14	.20	
	Garland to Settle, Ashville, 24	.24	
	Ewing to Chalmers, Hot Springs, Ark., 18	.24	
12.	Garland to Turpee, Indianapolis, 27	.27	
	Garland to Settle, Ashville, 17	.20	
13.	Garland to Hill, Denver, 21	.38	
	Garland to Baird, Idaho City, Idaho, 18 (O. L. 25)	.75	
	Garland to Baird, Idaho City, Idaho, 20 (O. L. 25)	.75	
	Garland from Turpee, Indianapolis, 28	.28	
	Garland from Turpee, Indianapolis, 25	.25	
15.	Garland to Turpee, Indianapolis, 27	.27	
	Garland to Bunn, Cooperstown, 36	.36	
	Garland from Bliss, Saint Louis, 64	.59	
	Ewing from Brannigan, Chicago, 23	.23	
	Clay to postmaster, Salt Lake, 30	.72	
	Clay to Dyer, Salt Lake, 26	.62	
16.	Garland to Coke, Waco, Tex., 23	.37	

1886.		Western Union Telegraph Company—Continued.		
Nov.	16.	Garland to Bliss, Saint Louis, 22	$0.22	
		Garland to Carroll, Fort Smith, 23	.30	
		Jenks from Strong, Omaha, 21	.27	
	19.	Garland to Bates, Norwich, 28	.28	
		Garland to Smith Dillon, Mont., 22	.55	
	20.	Garland to Gross, Louisville, 32	.32	
	23.	Howard to Lea, Vicksburg, 23	.25	
		Garland to Carroll, Fort Smith, 27	.35	
		Garland from Coffin, Carson, Nev., 43	1.08	
	24.	Garland to Coffin, Carson, Nev., 22	.55	
		Garland to Boykin, Charleston, 24	.24	
		Howard to Martin, Natchez, 42	.50	
	26.	Garland to manager W. U., Fort Smith, Ark., 27	.35	
	27.	Garland to Corroll, Fort Smith, Ark., 24	.31	
		Garland to Ivins, Athens, Tenn., 21	.21	
		Garland to Cameron, Tioga, Pa., 27	.27	
		Garland to Rouse, Tucson, 49	1.18	
		Jenks to Peckham, New York, 60	.50	
		Jenks to Hoffman, San Francisco, 54	1.35	
		Jenks to Hilborn, San Francisco, 39	.98	
	29.	Jenks to Peckham, New York, 33	.23	
		Cochran to Hawley, Fremont, Nebr., 23	.32	
		Garland to Campbell, Cheyenne, 25	.45	
		Garland to Ivins, Athens, Tenn., 15	.20	
		Garland to Carey, San Francisco, 40	1.00	
		Garland from Carey, San Francisco, 31	.78	
		Garland from Cook, San Francisco, 44	1.10	
		Garland from Cameron, Wellsboro, 31	.31	
		Garland to Cameron, Wellsboro, 28	.28	
		Garland to Hahn, Wilkes Barre, 24	.24	
			31.88	
		Deduct private message to Harrisburg	.25	
				$31.63
		Western Union Telegraph Company:		
	2.	Reeve to White, Seattle, 22	.55	
	5.	McCue from Carland, Yankton, 38	.53	
	6.	McCue to Carland, Yankton, 40	.56	
		McCue to Walker, New York, 31	.21	
	8.	McCue to Rouse, Prescott, 31	.78	
	9.	McCue to Carland, Yankton, 34	.48	
		McCue to Hilborn, San Francisco, 29	.73	
	13.	McCue to Valentine, Philadelphia, 24	.14	
		McCue from Valentine, Philadelphia, 27	.17	
	17.	Reeve to Page, San Francisco, 30	.75	
	22.	McCue to Guerry, Savannah, Ga., 37	.37	
	23.	McCue to Guerry, Savannah, Ga., 26	.26	
	26.	Reeve to Hilborn, San Francisco, 38	.95	
				6.48
		Western Union Telegraph Company:		
Dec.	1.	Howard to Hawley, Fremont, Nebr., 17	.28	
		Howard to Watson, Philadelphia, 24	.14	
		Garland to Cameron, Wellsboro, Pa., 23	.23	
		Garland from Cameron, Wellsboro, Pa., 28	.28	
	2.	Garland to Bethel, Key West, 32 (O. L. 32)	.64	
		Garland from Bethel, Key West, 41 (O. L. 41)	.82	
		Garland from Cheney, Jacksonville, 62	.62	
		Garland to Cheney, Jacksonville, 32	.32	
		Howard to Jacobs, New York, 28	.18	
	3.	Howard to Watson, New York, 36	.26	
		Howard to Watson, New York, 25	.15	
		Howard to Douglas, Wichita, 26	.36	
		Garland to Kelly, Portland, 18	.50	
		Garland to Sandels, Fort Smith, 27	.35	
	4.	Howard to Earle, New York, 26	.16	
	6.	Howard to Jacobs, New York, 36	.26	
		Garland to Allen, Erie, 53	.53	
		Garland to Baker, Providence, 34	.34	
	7.	Garland to Bliss, Saint Louis, 20	.20	

1886.		Western Union Telegraph Company—Continued.		
Dec.	7.	Howard to Pennebaker, Louisville, 25	$0.25	
	8.	Garland to House, Little Rock, 21	.23	
	9.	Garland to Carey, San Francisco, 21	.53	
		Howard to Jacobs, New York, 34	.24	
	10.	Garland to Parlange, New Orleans, 18	.24	
		Garland from Carr, San Francisco, 36	.90	
	11.	Garland from Carey, Sacramento, 48	1.20	
	13.	Garland to Ross, Los Angeles, 30	.75	
		Garland to Gross, Covington, 22	.22	
		Jenks to Wickliffe, Covington, 23	.23	
	14.	Garland to Smith, Deer Lodge, Mont., 30	.75	
	15.	Garland to Smith, Deer Lodge, Mont., 37	.93	
		Garland to Lamb, Indianapolis, 27	.27	
		Howard to Jacobs, New York, 19	.10	
	16.	Boteler to McLean, Saint Louis, 32	.32	
		Boteler from McLean, Saint Louis, 20	.20	
		Garland to Carroll, Fort Smith, 22	.29	
	17.	Garland to Sandels, Fort Smith, 21	.27	
		Garland to Shields, Cleveland, 32	.32	
		Garland to Turpie, Terre Haute, 27	.27	
		Garland to Turpie, Indianapolis, 27	.27	
		Garland from Casey, San Francisco, 47	1.18	
		Howard from Brannigan, New York, 21	.11	
		Howard to Brannigan, New York, 32	.22	
	18.	Merrill to Davis, Pittsburgh, 21	.21	
	20.	Merrill to Beach, Cincinnati, 35	.35	
		Merrill from Beach, Cincinnati, 50	.50	
		Boteler to McLean, Saint Louis, 23	.23	
		Garland to Harmon, Portland, 17	.20	
		Garland to Carroll, Fort Smith, 15	.26	
	21.	Ewing to Nightingale, Philadelphia, 16	.10	
		Ewing from Nightingale, Philadelphia, 18	.10	
		Howard from Brannigan, New York, 22	.12	
	22.	Garland to Sandels, Fort Smith, 19	.26	
	23.	Garland to Sandels, Fort Smith, 19	.26	
		Howard to Brannigan, New York, 24	.14	
		Howard from Brannigan, New York, 33	.23	
	24.	Clay to Douglas, Wichita, Kans., 25	.35	
		Garland to Sandels, Fort Smith, 21	.27	
	25.	Clay to Douglas, Wichita, Kans., 18	.28	
	27.	Garland from Herndon, Prescott, 48	1.20	
		Garland to Sandels, Fort Smith, 18	.26	
	29.	Garland to Sandels, Fort Smith, 37	.48	
		Wright to Howard, Little Rock, 17	.22	
	30.	Garland to Keller, Huntsville, 26	.26	
		Garland to Baxter, Saint Paul, 31	.37	
		Garland from Baxter, Saint Paul, 22	.26	
		Garland from Buck, Lewiston, 67 (O. L. 1.42)	3.10	
	31.	Garland from Keller, Huntsville, 40	.40	
		Garland to Harmon, Portland, 14	.20	
				$27.52
		Western Union Telegraph Company:		
	6.	Solicitor from White, Olympia, 122	3.05	
	7.	McCue to White, Olympia 27	.68	
	9.	McCue to Walker, New York, 30	.20	
	11.	McCue to White, Olympia, 42	1.05	
	22.	McCue to Pearre, Waco, Tex., 43	.69	
				5.67
1887.		Western Union Telegraph Company:		
Jan.	1.	Garland to House, Little Rock, 25	.28	
		Garland to Baird, Boisé City, Idaho, 32 (O. L. 32)	1.12	
		Garland from Baird, Boisé City, Idaho, 22 (O. L. 22)	.77	
	3.	Howard to Denver, Kansas City, Mo., 33	.28	
		Howard from Rush, Jefferson City, Mo., 30	.33	
		Wright from Brannigan, Atlanta, 21	.21	
		Garland from Sawyer, Los Angeles, Cal., 47	1.18	
		Garland to Buck, Lewiston, Idaho, 45 (O. L. 85)	1.98	
	4.	Garland from Buck, Lewiston, Idaho, 20 (O. L. 50)	1.00	
		Garland to Carroll, Fort Smith, Ark., 32	.42	

1887.		Western Union Telegraph Company—Continued.	
Jan.	4.	Clay to House, Little Rock, 13	$0.22
	5.	Garland to House, Little Rock, 12	.22
	6.	Cochran to Brannigan, Vicksburg, 17	.22
	7.	Cochran from Brannigan, Vicksburg, 26	.29
		Garland from Boykin, Charleston, 40	.40
		Garland to Boykin, Charleston, 26	.26
		Garland to Bird, Jacksonville, 38	.38
		Garland to Keller, Huntsville, 29	.29
		Garland to Settle, Greensboro, 30	.30
	8.	Garland to Settle, Greensborough, 43	.43
		Garland to Carey, San Francisco, 45	1.13
		Garland to Fletcher, Little Rock, 37	.41
		Garland from Keller, Huntsville, 61	.61
		Garland to Carroll, Fort Smith, 27	.35
	10.	Garland to Carroll, Fort Smith, 30	.39
		Garland to Huckleberry, Van Buren, Ark., 21	.27
		Howard to Brannigan, Aberdeen, 29	.24
	11.	Howard from Brannigan, Aberdeen, 17	.20
		Ewing from Nightingale, Philadelphia, 18	.10
		Garland to Parker and S., Fort Smith, 43	.56
	12.	Garland to Sandels, Fort Smith, 27	.35
		Dewees to Kenyon, New York, 37	.27
		Wilson to Gray, Boston, 34	.34
		Wright to Brannigan, Chattanooga, 27	.27
	13.	Ewing from Heiskell, Fayette, Ala., 24 (O. L., 42)	.66
		Boteler to Parlange, New Orleans, 21	.25
		Garland to Sandals, Fort Smith, 23	.30
	14.	Garlandto P. M., Port Townsend, Wash., 15 (O. L., 50)	1.00
		Garland to McCorry, Nashville, 26	.26
		Garland from McCorry, Nashville, 32	.32
		Boteler from Parlange, New Orleans, 41	.36
		Ewing to Heiskell, Fayette, Ala., 31 (Post 02)	.33
	15.	Garland from P. M., Port Townsend, Wash., 23	1.11
	17.	Garland from P. M., Port Townsend, Wash., 24 (O. L., 56)	1.16
		Garland to Bliss, Saint Louis, 30	.30
		Garland to McArthur, Portland, Oregon, 47	1.18
		Garland to Garrett, San Buenaventura, 30	.75
	18.	Garland to Bushnell, Madison, Wis., 29	.29
		Garland from McArthur, Portland, Oregon, 66	1.65
	19.	Garland to Hawley, Boise City, 60 (O. L., 60)	2.10
	20.	Garland to Brooks, Sacramento, 29	.73
		Garland from Parlange, New Orleans, 60	.72
	21.	Garland to Gray, Indianapolis, 22	.22
		Garland to Bushnell, Madison, 41	.41
		Garland to Hawley, Boise City, 46 (O. L., 46)	1.61
	22.	Garland to Brooks, Sacramento, 20	.50
		Jenks to Brackett, Princeton, N. J., 28	.28
		Jenks from Brackett, Princeton, N. J., 17	.20
		Howard from Brannigan, New York, 17	.10
	24.	Howard from Brannigan, New York, 16	.10
		Garland from Meade, Tombstone, Ariz., 39	.98
		Garland to Hobson, Denver, 57	1.03
	25.	Ewing to Bashaw, Saint Louis, 24	.24
	26.	Ewing to Bashaw, Saint Louis, 23	.23
		Garland to Parker, Fort Smith, 18	.26
		Garland to Jones, Topeka, 30	.39
		Garland to Hawley, Faribault, 31	.37
		Garland to Martinez, Santa Fé, 23	.48
		Garland to Dawson & Ball, Sitka, Alaska, 67 (O. L., 191; post 02)	3.61
	28.	Garland to Bushnell, Madison, 48	.48
	29.	Garland to White, Seattle, 39	.98
			$42.01
		Western Union Telegraph Company:	
	14.	McCue from Herndon, Prescott, 24	.60
	15.	McCue to Rouse, Prescott, 31	.78
	17.	McCue from Carland, Deadwood, 19	.38
	18.	McCue to Carland, Deadwood, 30	.57

1887.		Western Union Telegraph Company—Continued.		
Jan.	18.	McCue to Carland, Bismarck, 37	$0.63	
	19.	McCue to Carland, Deadwood, 37	.70	
				$3.66
		Western Union Telegraph Company:		
Feb.	1.	Cochran from Merrill, Cincinnati, 29	.29	
		Cochran to Merrill, Cincinnati, 32	.32	
		Clay to Dickson, Salt Lake, Utah, 19	.48	
		Garland to Risley, Los Angeles, 33	.83	
	2.	Garland to Bird, Jacksonville, 26	.26	
	4.	Garland from Lambertson, Lincoln, 39	.51	
		Garland to Lambertson, Lincoln, 42	.55	
		Garland to White, Seattle, 44	1.10	
	5.	Garland to Hawley, Boise City, 22 (O. L., 22)	.77	
		Ewing to Allyn, Keokuk, Iowa, 24	.26	
	7.	Garland to Jones, Topeka, 40	.52	
		Garland to McMahon, Wichita, Kans., 25	.35	
	8.	Garland to Carey, San Francisco, 45	1.13	
		Howard to Gilsey House, New York, 20	.10	
	9.	Howard to Kountze Bros., New York, 23	.13	
		Garland to Dickson, Salt Lake, Utah, 22	.53	
	11.	Garland to Dickson, Salt Lake, Utah, 32	.77	
		Garland to Hill, Denver, 26	.47	
		Garland to Carey, San Francisco, 46	1.15	
		Banks to Gallupe, Boston, 26	.26	
	12.	Garland to Rankin, Austin, Tex., 35	.56	
	14.	Garland to Ivins, Knoxville, 21	.21	
	1.	Garland from Kleberg, Austin, 38	.61	
	15.	Garland from Smith, Santa Fé, 53	1.11	
		Cochran to Craighill, Baltimore, 19	.10	
	16.	Garland from Campbell, Keokuk, 26	.29	
		Garland from Carland, Bismarck, 28	.48	
	18.	Garland from Kleberg, Austin, Tex., 38	.61	
	19.	Garland to Kleberg, Austin, Tex., 23	.37	
	21.	Garland to Kleberg, Austin, Tex., 15	.32	
		Garland from Kleberg, Austin, Tex., 34	.54	
		Garland from Kleberg, San Antonio, 40	.68	
		Garland to Smith, Santa Fé, 31	.65	
	23.	Garland to Fletcher, Little Rock, 20	.29	
		Garland to Kleberg, Austin, 30	.48	
	25.	Garland to Scott, Richmond, 22	.22	
		Garland to Ewing, Chicago, 24	.24	
		Garland to Lambertson, Lincoln, 39	.51	
		Garland from Lambertson, Lincoln, 25	.33	
		Howard from Brannigan, New York, 20	.10	
	26.	Garland to Dundy, Lincoln, 37	.48	
	28.	Garland to Rouse, Tucson, 28	.67	
				20.63
		Western Union Telegraph Company:		
	1.	McCue to Van Hoorebeke, Springfield, 31	.31	
	5.	McCue to Shields, Cleveland, 31	.31	
	15.	McCue to Wickliffe, Louisville, 30	.30	
	23.	McCue to Valentine, Philadelphia, 24	.14	
		McCue to Valentine, Philadelphia, 34	.24	
				1.30
		Western Union Telegraph Company:		
Mar.	1.	Boteler to McMeechan, Wichita, Kans., 39	.55	
		Boteler to Jones, Topeka, 50	.65	
		Garland to Harris, Jackson, Miss., 28	.31	
	2.	Garland from Rouse, Tucson, 26	.62	
	3.	Garland to Martinez, Santa Fé, 33	.69	
		Garland to Jones, Topeka, 33	.43	
		Garland from Jones, Topeka, 32	.42	
		Garland from Kleberg, Austin, 53	.85	
	4.	Garland to Kleberg, Austin, 56	.90	
		Garland to Ross & R., Los Angeles, 53	1.33	
		Garland from Ross & R., Los Angeles, 43	1.08	
		Ewing to Baker, Omaha, 34	.44	
		Jenks to Stearns, Boston, 83	.83	
	5.	Jenks from Stearns, Boston, 74	.74	

1887.		Western Union Telegraph Company—Continued.		
Mar.	5.	Garland to Wood, Pasadena, 23	$0.58	
	7.	Garland to Dyer, Salt Lake, Utah, 20	.48	
		Maury to Dickson, Salt Lake, Utah, 37	.89	
	8.	Wilson to Plato, Corpus Christi, 23	.41	
		Strawbridge to Strawbridge, Philadelphia, 24	.14	
		Garland from White, Seattle, 50	.55	
	9.	Garland from Woods, Pasadena, Cal., 26	.65	
		Garland to Walker, New York, 25	.15	
		Wilson to Gray, Boston, 33	.33	
	10.	Cochran from Mott, Baltimore, 21	.11	
		Cochran from Craighill, Baltimore, 23	.13	
		Brannigan to McManus, New York, 22	.12	
	11.	Garland to Baxter, Saint Paul, 41	.49	
	12.	Clay to Strawbridge, Philadelphia, 24	.14	
		Cochran to Craighill, Baltimore, 21	.11	
		Cochran from Craighill, Baltimore, 23	.13	
	16.	Boteler to keeper jail, Cincinnati, 24	.24	
		Boteler from keeper jail, Cincinnati, 16	.16	
	17.	Bryant to Corse, Boston, 28	.28	
		Garland to Hobson, Denver, 41	.74	
	18.	Garland from Hobson, Denver, 32	.58	
		Garland to Oates, Santa Rosa, Cal., 25	.63	
	19.	Garland to Blair, Laramie, Wyo., 14	.38	
		Garland to Fisher, Salt Lake, 46	1.10	
	21.	Howard to Kerr, Philadelphia, 21	.11	
		Wilson to Lisle, Philadelphia, 38	.28	
		Cochran to Craighill, Baltimore, 26	.16	
		Cochran from Mott, Baltimore, 20	.10	
	22.	Cochran to Craighill, Jacksonville, 23	.23	
		Wilson to Ray, Boston, 24	.24	
		Boteler to Campbell, Saint Paul, 34	.41	
		Boteler to superintendent prison, Albany, 39	.39	
	24.	Cochran from Craighill, Jacksonville, 19	.20	
	25.	Wilson to Lisle, Philadelphia, 24	.14	
	26.	Garland to Godwin, Grand Rapids, 23	.23	
	30.	Garland to House, Little Rock, 33	.36	
	31.	Ewing to postmaster, Los Angeles, 28	.70	
		Howard from Brannigan, New Orleans, 21	.25	
			23.16	
		Deduct item, Bryant to Corse, Boston	.28	
				$22.88
		Western Union Telegraph Company:		
	10.	McCue to Aldrich, Boston, 27	.27	
	28.	McCue to Carland, Bismarck, 22	.37	
		McCue from Carland, Bismarck, 23	.39	
				1.03
		Western Union Telegraph Company:		
Apr.	1.	Garland from McComb, Galveston, 31	.50	
		Garland to McComb, Galveston, 30	.48	
		Garland to McComb, Galveston, 29	.46	
		Garland to Pearre, Waco, 29	.46	
		Garland to Sandels, Fort Smith, 29	.38	
		Garland to House, Little Rock, 29	.32	
		Garland to Jones, Shreveport, 29	.38	
		Garland to Smith, Santa Fé, 28	.59	
		Garland to Kleberg, Cuero, Tex., 28	.48	
		Garland to Rouse, Tucson, 29	.70	
		Garland to Parlange, New Orleans, 28	.34	
		Garland from Parlange, New Orleans, 30	.36	
	2.	Garland to Parlange, New Orleans, 27	.32	
		Garland to Mitchell, Menard, Ill., 55	.55	
		Garland from Risley, Los Angeles, 65	1.63	
	4.	Garland from McComb, Galveston, 23	.37	
		Garland from Rankin, Austin, 26	.42	
		Garland to Carroll, Fort Smith, 31	.40	
		Garland to Mitchell, Menard, 53	.53	
	5.	Garland to House, Little Rock, 22	.24	
		Garland to Sandels, Fort Smith, 22	.29	

1887.		Western Union Telegraph Company—Continued.		
Apr.	5.	Garland to Jones, Shreveport, 22	$0.29	
		Garland to Pearre, Waco, 22	.35	
		Garland to McComb, Galveston, 18	.32	
		Garland to Kleberg, Cuero, 21	.36	
		Garland to Parlange, New Orleans, 17	.24	
	7.	Howard from Brannigan, Fayette, Miss., 24	.26	
	8.	Howard to Brannigan, Fayette, Miss., 18	.24	
	9.	Garland to Atkins, Sitka, Alaska, 20 (Post 02, O. L. 50)	1.02	
	12.	Howard from Brannigan, Natchez, Miss., 18	.24	
	14.	Howard to Dewees, Springfield, 31	.31	
		Garland to Dickson, Salt Lake, Utah, 61	1.46	
	15.	Howard to Brannigan, Natchez, Miss., 22	.26	
		Garland to Munday & H., Seattle, 66	1.65	
		Garland from Rouse, Tucson, 37	.89	
	16.	Garland from Rouse, Tucson, 28	.67	
		Garland to Rouse, Tucson, 30	.72	
		Garland to Smith, Santa Fé, 30	.63	
		Garland to Dickson, Salt Lake, Utah, 47	1.13	
		Ewing to Chalmers, Huntsville, 25	.25	
		Ewing from Chalmers, Huntsville, 22	.22	
	17.	Howard to Brannigan, Natchez, 22	.26	
	18.	Howard from Brannigan, Hays, Miss., 19	.22	
		Wilson to Payne, Washington, D. C., 27	.17	
		Maury to Bentley, Denver, 15	.36	
		Garland to Rouse, Tucson, 25	.60	
	19.	Howard to Brannigan, Jackson, 16	.22	
		Howard from Brannigan, Jackson, 11	.22	
	20.	Howard from Brannigan, Jackson, 15	.22	
		Wilson to Myers, Philadelphia, 29	.19	
	21.	Howard to Dewees, Philadelphia, 41	.31	
		Howard to Dewees, Philadelphia, 21	.11	
		Howard from Dewees, Philadelphia, 28	.18	
		Howard from Brannigan, Jackson, 47	.52	
		Boteler to Lee, Buffalo, 43	.43	
		Garland to Hailey, Rathdrum, 34	.85	
		Garland to White, Seattle, 36	.90	
	22.	Howard from Dewees, Philadelphia, 31	.21	
	23.	Jenks to Stearns, Boston, 28	.28	
		Howard to Brannigan, Bayou Sara, La., 27 (O. L. 20)	.47	
		Howard from Brannigan, Bayou Sara, La., 25	.33	
	25.	Howard to Brannigan, New Orleans, 19	.24	
		Boteler to supt. pen. Brooklyn, 45	.40	
		Garland to Couzins, Saint Louis, 24	.24	
		Garland from Couzins, Saint Louis, 20	.20	
		Garland from West, Milwaukee, 19	.20	
	27.	Garland to Call, Jacksonville, 66	.66	
		Garland from Call, Jacksonville, 36	.36	
		Howard from Brannigan, Vicksburg, 44	.48	
	28.	Howard from Brannigan, Vicksburg, 41	.45	
		Howard to Brannigan, Nashville, 17	.20	
		Garland to McVeagh, Philadelphia, 31	.21	
		Garland to Stearns, Boston, 31	.31	
	29.	Garland to Carey, San Francisco, 73	1.83	
		Garland to Call, Jacksonville, 20	.20	
		Cochran to Seth, Baltimore, 25	.15	
		Howard from Brannigan, Vicksburg, 19	.22	
	30.	Garland from Carey, San Francisco, 64	1.60	
				$36.71
		Western Union Telegraph Company:		
	1.	McCue to Carland, Bismarck, 21	.36	
	2.	McCue to Dickson, Salt Lake, 33	.79	
	6.	McCue to Carland, Yankton, 30	.42	
	16.	McCue to Lippincott, Jersey City, N. J., 24	.24	
				1.81
		J. Hall Semmes:		
Feb.	16.	6 water buckets	1.20	
Mar.		3 medium feather dusters	4.80	
	7.	1 dozen boxes matches	.25	
		1 box Babbitt's soap	4.50	

1887.		J. Hall Semmes—Continued.		
Mar.	26.	3 dozen cakes toilet soap	$4.50	
		1 dozen medium whisk brooms	4.00	
		1 pound candles	.35	
Apr.	20.	1 dozen boxes tapers	1.20	
		6 (large) boxes matches	1.50	
				$22.30
		Washington Gas-Light Company:		
May	31.	47,500 feet of gas consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, during May, 1887, at $1.25 per M feet		59.38
		Great Falls Ice Company:		
		5,600 pounds ice, at 35 cents		19.60
		Charles M. Requa:		
June	9.	2 dozen marking pencils		2.00
		Adams Express Company:		
		For transportation as follows:		
May	7.	1 package, G. M. Stearns, Boston, Mass	.25	
	13.	1 box, G. M. Stearns, Boston, Mass	1.10	
	14.	1 box, Springfield, clerk Court Claims	1.15	
		1 package, New York, Department of Justice	.35	
	28.	1 package, Boston, Department of Justice	.55	
	31.	1 package, San Francisco, A. H. Garland	1.15	
				4.55
		Chesapeake and Potomac Telephone Company:		
		Exchange rental for chief clerk's room from May 1 to May 31, 1887, at $100	8.33	
		Exchange rental for Solicitor's Office, Treasury Department, from May 1, to May 31, 1887, at $60	5.00	
		Exchange rental for Attorney-General's residence from May 1 to May 31, 1887, at $60	5.00	
				18 33
		Charles A. Bruff:		
	18.	Fitting in 1 sash cord	.75	
June	16.	Furnishing and putting up one air spring and fixing transom	9.25	
	17.	Repairing door case and furnishing large mortise lock	5.25	
		Fence, furnishing 48 feet of Georgia pine rails, dressed, and 15 pickets	9.50	
				24.75
		Mutual District Messenger Company:		
May	31.	Rental of night watch for month of May, 1887		5.00
		Western Union Telegraph Company:		
	2.	Garland to MacVeagh, Philadelphia, 30	.20	
		Garland to MacVeagh, Philadelphia. 42	.32	
		Garland to Dick, Asheville, 40	.40	
		Garland from Dick, Asheville, 37	.37	
	9.	Garland to Carroll, Fort Smith, 43	.56	
		Garland to Branker, Albuquerque, 22	.46	
		Garland from Branker, Albuquerque, 42	.88	
		Boteler from McEwen, Albany, 21	.21	
		Boteler to McEwen, Albany, 22	.22	
	10.	Garland to Guerry, Savannah, 21	.21	
	11.	Garland from Bierbower, Omaha, 37	.48	
	13.	Garland to Pritchett, Omaha, 27	.35	
		Garland to House, Little Rock, 26	.29	
		Garland to Carey, San Francisco, 44	1.10	
	17.	Garland to Settle, Greensburgh, 19	.20	
		Jenks from Stearns, Boston, 20	.20	
		Howard from May, Oswego, Kans., 36	.47	
	18.	Howard from May, Oswego, Kans., 43	.56	
		Howard from May, Kansas City, Mo., 42	.50	
		Ewing to Kingsbury, Oswego, Kans., 22	.29	
	19.	Garland to Black, Detroit, 20	.20	
		Howard to May, Kansas City, Mo., 23	.28	
		Howard from May, Kansas City, Mo., 34	.41	
	20.	Howard to May, Lexington, Mo., 36	.43	
		Garland to Bashaw, Saint Louis, 26	.26	
		Garland from Bashaw, Saint Louis, 24	.24	
	21.	Garland to Wilson, Nashville, 20	.20	

1887.		Western Union Telegraph Company—Continued.		
May	21.	Boteler to Sheriff, Rochester, 33	$0.33	
		Howard to May, Lexington, Mo., 22	.26	
		Howard from May, Lexington, Mo., 52	.30	
		Howard from May, Lexington, Mo., 31	.37	
	23.	Howard May, Saint Louis, 23	.23	
		Ewing to National Bank, Seattle, 32	.80	
		Cochran to Hageman, Kansas City, Mo., 23	.28	
	27.	Jenks to Call, Jacksonville, 41	.41	
		Wilson to Tucker, Boston, 29	.29	
		Wilson to Pinney, New York, 25	.15	
		Garland to Rouse, Tucson, 24	.58	
		Garland from Rouse, Tucson, 26	.62	
	28.	Garland to Youmans, Charleston, 45	.45	
		Jenks from Call, Jacksonville, 35	.35	
		Garland to Ross, Santa Fe, 62	1.30	
				$17.01
	6.	McCue to Carey, San Francisco, 36	.90	
	7.	McCue from Carey, San Francisco, 32	.80	
	10.	McCue to White, Walla Walla, 31	.78	
	19.	McCue to Finch, Des Moines, 36	.43	
	26.	McCue to Baxter, Saint Paul, 32	.38	
				3.29
1886.		Baltimore and Ohio Telegraph Company:		
July	7.	Garland from district attorney, Baltimore, 45	.34	
		Garland to district attorney, Baltimore, 39	.29	
	9.	Watson from Mayor, Boston, 23	.22	
	13.	Garland to Nicholson, Detroit, 24	.24	
		Garland to Hayes, Baltimore, 27	.17	
		Garland from Hayes, Baltimore, 27	.16	
	14.	Garland to Stone, Pittsburgh, 29	.29	
	19.	Garland to Bunn, Cooperstown, 22	.22	
	20.	Watson to Wilson, Boston, 22	.22	
		Watson to Wilson, Boston, 18	.20	
		Garland to Lamb, Indianapolis, 14	.20	
	21.	Watson to Howard, Little Rock, 27	.35	
				2.90
		Baltimore and Ohio Telegraph Company:		
Aug.	10.	Wilson to Russell, New York, 54	.44	
	11.	Cochran to Rawson, New York, 31	.21	
	12.	Wilson to Arnoux, New York, 40	.30	
	13.	Boteler to Black, Detroit, 30	.30	
	26.	Jenks to Parker, New York, 26	.16	
	30.	Jenks to Pleasants, New Orleans, 22	.26	
				1.67
		Baltimore and Ohio Telegraph Company:		
Sept.	3.	Jenks to McMahon, New York, 18	.10	
	7.	Jenks to Hughes, Philadelphia, 37	.27	
	11.	Douglass to Black, Detroit, 23	.23	
	14.	Howard to McBrooks, Memphis, 23	.23	
	15.	Jenks to Newlin, Wilmington, 17	.10	
	16.	Wilson to Duckwalt, B. Springs, 25	.25	
		Wilson from Duckwalt, B. Springs, 24	.23	
	17.	Jenks to McMahon, New York, 22	.12	
		Wilson to Duckwalt, B. Springs, 22	.22	
	20.	Jenks to Goode, Cincinnati, 31	.31	
		Attorney-General from Hughes, Cincinnati, 25	.24	
	21.	Howard to Pillow, Nashville, 38	.38	
		Howard to Miller, Nashville, 22	.22	
		Howard from Pillow, Nashville, 29	.28	
	22.	Howard from Miller, Nashville, 17	.20	
				3.38
		Baltimore and Ohio Telegraph Company:		
Oct.	12.	Ewing to Black, Detroit, 23	.23	
	18.	Garland to McMahon, New York, 21	.11	
		Garland to Jones, Leavenworth, 24	.29	
	23.	Garland to Urner, Cincinnati, 21	.21	
	25.	May to Howard, New York, 27	.17	
	27.	Cochran to Flagler, Chicago, 18	.20	
				1.21

1886.		Baltimore and Ohio Telegraph Company:		
Nov.	12.	Jenks to Thurman, Columbus, 28	$0.28	
		Jenks from Thurman, Columbus, 36	.35	
		Howard to Jackson, Louisville, 20	.30	
	13.	Howard to Jackson, Louisville, 31	.31	
		Garland to Baker, Albany, 25	.25	
	20.	Maury to White, New York, 25	.15	
	23.	Clay to Ritchman, New York, 23	.13	
	24.	Jenks to Lowry, New York, 42	.32	
	27.	Garland from Wilson, Pittsburgh, 48	.47	
		Garland to United States attorney, Pittsburgh, 27	.27	
		Jenks to Peckham, New York, 24	.14	
	30.	Jenks to Peckham, New York, 28	.18	
				$3.15
		Baltimore and Ohio Telegraph Company:		
	18.	McCue from Valentine, Philadelphia, 38	.27	
	20.	McCue from Valentine, Philadelphia, 29	.18	
				.45
		Baltimore and Ohio Telegraph Company:		
Dec.	2.	Jenks to Lowry, New York, 30	.20	
	3.	Jenks to Lowry, New York, 30	.20	
		Jenks to Lowry, New York, 33	.23	
	4.	Howard to Miles, New York, 24	.14	
		Howard to Miles, New York, 23	.13	
	6.	Garland from Baker, Providence, 45	.44	
	13.	Clay to Gibson, Norfolk, 36	.36	
				1.70
1887.		Baltimore and Ohio Telegraph Company:		
Jan.	3.	Wilson to Thompson, New York, 24	.14	
	4.	Garland to Sandels, Fort Smith, 19	.28	
		Garland to Sandels, Fort Smith, 21	.29	
	8.	Garland to Carroll, Fort Smith, 31	.40	
	11.	Ewing to Nightingale, Philadelphia, 24	.14	
	17.	Garland from Ewing, Chicago, 64	.63	
		Goode to Neeley, Norfolk, 21	.21	
	18.	Strong to Nightingale, Philadelphia, 27	.17	
	20.	Wilson to Gray, Boston, 21	.21	
	21.	Garland to Parlange, New Orleans, 33	.40	
		Garland to Lamb, Indianapolis, 19	.20	
	22.	Wilson to Gray, Boston, 24	.24	
	28.	Garland from Hawley, Chicago, 28	.27	
		Garland to Hawley, Chicago, 36	.36	
		Garland to Fletcher, Little Rock, 30	.39	
				4.33
		Baltimore and Ohio Telegraph Company:		
Feb.	4.	Howard to Jacobs, New York, 20	.10	
	15.	Brannigan to Butler, New York, 24	.14	
	21.	Howard to Jacobs, New York, 22	.12	
	28.	Ewing to Scott, Richmond, 15	.20	
				.56
		Baltimore and Ohio Telegraph Company:		
	23.	McCue from Valentine, Philadelphia, 49		.38
Mar.	5.	Jenks to Stearns, Boston, 38		.38
		McCue to Aldrich, Boston, 19		.20
		Baltimore and Ohio Telegraph Company:		
April	9.	Wilson to Carr, Philadelphia, 33	.23	
	23.	Garland to Bingham, Columbus, 26	.26	
				.49
		Baltimore and Ohio Telegraph Company:		
May	17.	Jenks to Stearns, Boston, 21	.21	
	19.	Garland to Godwin, Grand Rapids, 35	.35	
				.56
		William Belt:		
June	20.	Cutting grass with scythe and trimming around walks, etc., in park adjoining Department of Justice Building		4.00
1886.		The Capital:		
		For advertising as follows:		
July	11.	"Proposals for fuel," 16 lines, 2 times, at 20⅝ cents per line for 2 insertions	$3.33	
		"Proposals for stationery," 11 lines, 2 times, at 20⅝ cents per line, for 2 insertions	2.22	

1886.		The Capital—Continued.		
July	11.	"Proposals for ice," 11 lines, 2 times, at 20⅝ cents per line for 2 insertions	$2.22	
				$7.77
1887.		Moore & Leding:		
June	1.	Repairing one clock in the Attorney-General's room		5.00
		G. G. C. Simms:		
Jan.	13.	1 bottle benzine	$0.35	
	12.	1 pound gum camphor	.30	
Feb.	17.	1 bottle benzine	.25	
May	10.	1 Dozen chamois skins	8.50	
				9.40
		James B. Lambie:		
Mar.	7.	2 large coal scuttles, at 90 cents	1.80	
	16.	½ dozen dust brushes	6.50	
		3 long handles	1.05	
		1 drawer lock	1.25	
	25.	27 feet ¾ inch rope	2.35	
Apl.	13.	1 barrel lime	1.50	
		3 whitewash brushes, at $1.75	5.25	
		1 gauge glass	.90	
		10 pounds cotton waste, at 15 cents	1.50	
		1 ½-inch drill	1.35	
	20.	1 eyelet punch	2.50	
		Repairing 3 punches	3.90	
		½ dozen copying brushes, $10.75	5.38	
May	23.	10 ½ by 3 inch bolts and washers	1.25	
		¼ pound flour emery	.10	
		1 sheet asbestos, ¼ inch thick	3.00	
		½ dozen gaskets, $3.85	1.93	
		1 galvanized oil-can	15.50	
		12½ pounds white lead, 15 cents	1.87	
June	16.	100 feet ¾-inch rubber hose, with couplings, bands, and pipes	19.75	
				78.63
		Robert Leitch & Sons:		
Jan.	17.	1 screw wrench	3.00	
Mar.	16.	2 brass cups for wash-basin traps	3.00	
	25.	2 floats for water-closet basins	4.00	
May	23.	½ barrel fire clay	1.50	
		100 fire brick	8.00	
		1 set grate bars (tupper)	40.00	
		1 brass nipple to order	.75	
				60.25
		N. W. Burchell:		
June	17.	2 dozen Pear's soap, at $1.90	3.80	
		1 dozen glycerine soap	1.75	
				5.5[illegible]
		Chas. A Bruff:		
	27.	Labor and material required for draping Department of Justice Building on the occasion of the death of ex-Attorney-General Speed		45.0[illegible]
	29.	Furnishing spring hinges, push plates, and rehanging door		14.00
		Henry Coleman:		
	30.	Washing 39 7/12 towels for Department of Justice, for June, 1887, at 30 cents		11.87
		Adams Express Company:		
	1.	1 package, Boston, Department of Justice	$1.00	
	2.	1 package, Atlanta, M. B. Cummings	.85	
	6.	1 package, Frankfort, M. B. Cummings	.60	
		1 package, Boston, Attorney-General	.60	
	13.	1 package, New York, library Department of Justice	.35	
	16.	1 package, New York, library Department of Justice	.35	
	18.	1 package, D. A. Fisher, Cleveland, Ohio	.40	
	20.	1 package, W. N. McKenney, Springfield, Ill	.50	
	23.	1 package, Raleigh, N. C., M. B. Cummings	.80	
	27.	1 package, New Haven, F. P. Dewees	.45	
		1 package, Springfield, Ill., F. Strong	.30	
				6.20

1887.	G. L. Sheriff:		
May 17.	1 cord long hickory wood	$6.75	
	Sawing in two cuts	1.00	
	1 cord long pine wood	4.00	
	Sawing ,one cut	.50	
June 24.	10 tons furnace coal	52.00	
			$64.25
	Washington Gas-Light Company:		
30.	40,100 feet of gas, consumed at No. 1507 Pennsylvania avenue, northwest, Department of Justice, in the month of June, 1887, at $1.25 per 1,000 feet		50.13
	Chesapeake and Potomac Telephone Company:		
	Exchange rental for chief clerk's room, from June 1 to June 30, 1887, at $100	$8.33	
	Exchange rental for Solicitor's Office, Treasury Department, and Attorney-General's residence, from June 1, to June 30, 1887, at $60 each	10.00	
			18.33
	Great Falls Ice Company:		
	5,600 pounds of ice, at 35 cents		19.60
	G. W. Fitts:		
	1 dozen antizymotic tablets		1.00
	Ellen Lucas:		
	Washing for the use of the office of the Solicitor of the Treasury, during June, 1887, 15 dozen towels, at 30 cents per dozen		4.50
	Total amount expended by disbursing clerk		6,829.82
	Amount in hands of disbursing clerk June 30, 1887		330.18
	Amount of appropriation		7,160.00

EXHIBIT G 11.—BUILDING DEPARTMENT OF JUSTICE.

	W. D. Wyvill:		
1886.			
Aug. 28.	Repairing and cleaning heating apparatus in Department of Justice Building		$45.00
	Robert Leitch & Sons:		
Nov. 24.	16 feet 9 inches of 1-inch pipe	$1.30	
	4 1-inch galvanized ells, 80 cents; 1 1-inch union, 60 cents	1.40	
	6 1¼-inch galvanized ells	1.80	
	34 feet of 1¼-inch pipe	3.74	
	1 1¼-inch union, 80 cents; 1 1-inch nipple, 20 cents	1.00	
	27 feet ⅜-inch pipe	1.35	
	12 feet ⅛-inch pipe	.48	
	7 ⅜-inch ells	.35	
	1 1-inch plug, 10 cents; 1 ¼-inch plug, 8 cents	.18	
	1 ⅛-inch plug, 5 cents; 1 1-inch by ¼ galvanized ell, 20 cents	.25	
	1 1¼ by 1 galvanized ell, 30 cents; 1 1-inch R. & L. nipple, 25 cents	.55	
	1 1-inch long screw, 90 cents; 1 1¼ long screw, $1.10	2.00	
	30 feet of ¼-pipe	1.50	
	Carpenter-work	8.00	
	2 steam-fitters, 25 hours each (50 hours), at 40 cents per hour	20.00	
	1 helper, 50 hours, at 25 cents per hour	12.50	
			56.40
	Robert Leitch & Sons:		
Dec. 9.	1 1½-inch Jenkins valve, $5.50; 1 2-inch Redervis, 92 cents	6.42	
	1 1¼-inch Jenkins valve, $4; 1 1½-inch bushing, 17 cents	4.17	
	1 2-inch red ell, 46 cents; 1 1½-inch nipple, 25 cents	.71	
	2 pounds fittings, 40 cents; 1 2-inch nipple, 35 cents	.75	
	2 pounds red lead	.50	
	6 1-inch ells, 78 cents; 1 2-inch Jenkins valve, $8	8.78	

1886.		Robert Leitch & Sons—Continued.		
Dec.	9.	3 1-inch tees, 60 cents; 3 1-inch long screws, $2.25	$2.85	
		1 1¼-inch long screw, $1; 1 1½-inch long screw, $1.30	2.30	
		1 1½-inch red ell, 29 cents; 2 1¼-inch caps, 30 cents	.59	
		1 1½-inch cap, 20 cents; 2 1¼-inch plugs, 20 cents	.40	
		1 1½-inch plug, 15 cents; 3 1-inch Jenkins valve, $8.40	8.55	
		1 ¾-inch Jenkins valve, $2.20; 4 1¼-inch red ells, at 23 cents, 92 cents	3.12	
		2 1¼-inch ells, 40 cents; 3 1-inch red ells, 48 cents	.88	
		1 foot 2 inches 1¼-inch pipe, 13 cents; 1 nickle air valve, $2	2.13	
	11.	1 1-inch Jenkins valve, $2.80; 1 ¾-inch Jenkins valve, $2.20	5.00	
		7 feet 7 inches 1½-inch pipe, at 20 cents, $1.52; 19 feet 3½ inches, 1¼-inch pipe, $2.12	3.64	
		2 1-inch nipples, 30 cents; 10 feet 1-inch pipe, at 8 cents, 80 cents	1.10	
		1 length ⅛-inch pipe, 60 cents; 3 lengths ¼-inch pipe, $2.25	2.85	
		4 1½-inch red tees, at 44 cents, $1.76; 33 feet 1-inch pipe, at 8 cents, $2.64	4.40	
		3 feet 1¼-inch pipe, 33 cents; 34 feet 1½-inch pipe, 20 cents, $6.80	7.13	
		4 ¾-inch fittings	.49	
		2 1½-inch red ells, at 29 cents, 58 cents; 2 1-inch red ells, at 13 cents, 26 cents	.84	
		1 box red lead, 25 cents; 1 bucket putty, 75 cents	1.00	
		1 1½-inch Jenkins valve, $5.50; 1 1¼-inch Jenkins valve, $4	9.50	
		2 1-inch Jenkins valve, $5.60; 1 nickel-plated valve, $2	7.60	
		2 1½-inch long screws, $2.50; 1 1¼-inch long screws, $1	3.60	
		3 1-inch long screws, $2.25; 1 ¾-inch long screws, 55 cents	2.80	
		Cutting pipes	4.50	
		3 men, 6 days each (18 days), at $4.50	72.00	
		2 helpers, 6 days each, at $2.50	30.00	
				$198.60
Total amount expended by disbursing clerk				300.00
Amount of appropriation				300.00

EXHIBIT H.—*Statement of amounts paid for fees of supervisors of elections (section 3689 Revised Statutes), for the Congressional elections of November, 1884, and November, 1886 during the fiscal year 1887.*

State.	Amount paid.		Amount of repayment, district and State.
	District.	State.	
Alabama, middle district	$30.00	$30.00	
Arkansas, eastern district			$70.00
California, northern district	10,757.85	10,757.85	
Delaware	780.00	780.00	
Illinois, southern district	200.00	200.00	
Kentucky	983.65	983.65	10.00
Louisiana, eastern district	1,919.15	1,919.15	300.00
Maryland	2,977.45	2,977.45	30.00
Massachusetts	19,666.54	19,666.54	
Mississippi, northern district	89.62	89.62	
Missouri, eastern district	8,281.75	8,281.75	35.00
New York, northern district	14,898.65		
New York, southern district	36,505.00		425.50
New York, eastern district	13,750.00	65,153.65	105.00
Pennsylvania, eastern district	39,443.40		125.00
Pennsylvania, western district	7,886.15	47,329.55	195.00
South Carolina	1,436.10	1,436.10	560.00
Tennessee, western district	122.80	122.80	25.00
Texas, eastern district	505.58	505.58	
Virginia, eastern district	2,147.15		
Virginia, western district	461.00	2,608.15	
Total	162,841.84	162,841.84	1,880.50

EXHIBIT I.—*Names of assistants to the United States attorneys and amount of annual and special compensation.*

REGULAR ASSISTANTS.

District.	Name.	Compensation.	Remarks.
Alabama, northern and middle	L. A. Dobbs	$2,000	
Arizona	John C. Herndon	Fees.	To October 28, 1887.
Do	William M. Lovell	Fees.	From October 28, 1887.
Do	E. M. Sanford	Fees.	
Arkansas, western district	G. A. Grace	1,200	To December 31, 1886.
Do	James B. Forrester	1,200	From January 1, 1887.
California, northern district	Carroll Cook	2,500	To December 14, 1886.
Do	Henry C. McPike	2,500	From December 14, 1886.
Do	H. C. Dibble	2,000	To August 31, 1887.
Do	Charles L. Weller	1,600	From September 1, 1887.
Colorado	J. N. Hughes	1,500	To December 31, 1886.
Do	Charles J. Hughes	1,500	From January 1 to September 30, 1887.
Do	Milton G. Cage	1,200	From October 1, 1887.
Dakota	J. C. Murphy	2,000	
Georgia, northern district	H. E. W. Palmer	2,000	To July 31, 1887.
Do	William Phillips	1,600	From September 5, 1887.
Idaho	Fremont Wood	Fees.	
Illinois, northern district	J. St. C. Boal	2,200	To November 8, 1887.
Do.	Graham H. Harris	2,000	To July 1, 1887.
Do.	....do	1,600	To November 7, 1887.
Do.	....do	1,760	From November 8, 1887.
Do.	George M. Mills	1,600	From November 8, 1887.
Illinois, southern district	E. T. Roe	1,500	To October 31, 1887.
Do	William H. Dawdy	1,200	From November 1, 1887.
Indiana	J. G. McNutt	1,800	To March 31, 1887.
Do	Leon O. Bailey	1,800	From April 1, 1887.
Iowa, northern district	William Graham	1,500	
Iowa, southern district	D. Donovan	900	
Do	W. T. Rankin	1,000	
Kansas	Eugene Hagan	1,500	
Kentucky	T. C. Bell	1,500	
Louisiana, eastern district	J. W. Gurley	2,500	
Maryland	A. S. Pennington, jr.	1,200	
Massachusetts	Owen A. Galvin	2,000	To August 31, 1887.
Do	Thomas H. Talbot	1,600	From September 19, 1887.
Do	J. A. Reed	1,200	To September 19, 1887.
Do	Boardman Hall	960	From September 19, 1887.
Michigan, eastern district	J. J. Atkinson	2,000	To May 10, 1887.
Do	Charles T. Wilkins	2,000	From May 23, 1887.
Michigan, western district	A. C. Adsit	1,000	
Minnesota	D. W. Lawler	1,200	
Missouri, eastern district	F. M. Knapp	1,200	
Do	C. G. B. Drummond	1,800	To March 1, 1887.
Do	George F. Hatch	1,800	From March 1, 1887.
Missouri, western district	W. M. Rush	1,500	
Montana	G. C. Randolph	Fees.	
Nebraska	E. M. Bartlett	1,000	To June 30, 1887.
Do	R. W. Patrick	800	From July 1, 1887.
New Jersey	G. M. Keasbey	800	To August 31, 1887.
Do	William D. Daly	640	From September 1, 1887.
New York, northern district	William B. Hoyt	2,250	
Do	Samuel M. Welch	2,250	
New York, southern district	B. B. Foster	3,500	
Do	G. E. P. Howard	2,000	
Do	MacGrane Coxe	2,000	
Do	A. J. Rose	2,000	To March 31, 1887.
Do	....do	2,300	From April 1, 1887.
Do	H. C. Platt	3,500	
Do	W. Wickham Smith	1,500	To March 31, 1887.
Do	....do	1,700	From April 1, 1887.
Do	Seaman Miller	2,000	To March 31, 1887.
Do	Daniel O'Connell	1,500	From April 1, 1887.
New York, eastern district	J. W. Devenney	1,800	
North Carolina, eastern district	R. B. Peebles	1,000	
North Carolina, western district	G. F. Bason	1,700	
Ohio, northern district	S. D. Dodge	1,000	
Ohio, southern district	H. Hooper	2,000	To December 31, 1886.
Do	John E. Bruce	2,000	From January 1, 1887.
Do	W. J. Clark	1,200	To August 8, 1887.
Do	Talford P. Linn	960	From September 12, 1887.
Pennsylvania, eastern district	H. P Brown	3,000	
Do	J. S. Nickerson	2,500	
Pennsylvania, western district	David Cameron	1,250	
Do	G. C. Wilson	2,500	To April 8, 1887.
Do	Thomas B. Alcorn	2,500	From April 8, 1887.
South Carolina	H. A. De Saussure	2,000	

EXHIBIT I.—*Names of assistants to the United States attorneys, etc.*—Continued.

District.	Name.	Compensation.	Remarks.
South Carolina	C. M. Freeman	$1,500	
Tennessee, eastern district	W. B. Stephens	1,200	
Tennessee, middle district	A. N. Miller	1,200	
Tennessee, western district	H. G. Anderson	1,500	
Texas, western district	Solon Stewart	1,200	
Utah	C. S. Varian	2,500	To May 31, 1887.
Do	W. J. Clarke	2,000	From August 8, 1887.
Do	Ogden Hiles	1,500	
Do	C. W. Zane	1,000	
Virginia, eastern district	James Lyons	1,500	
Washington	C. H. Hanford	Fees.	
Do	C. P. Munday	Fees.	
Wisconsin, western district	W. H. Rogers	1,500	
Wisconsin, eastern and western districts	E. E. Chapin	2,000	

SPECIAL ASSISTANTS.

District.	Name.	Employment.	Appointed.	Compensation.
Alabama, northern district.	Gerge F. Moore.	For term of court at Montgomery.	Nov. 5, 1887	To be determined by the Attorney-General.
California, northern district.	J. Wyatt Oates.	*v.* Sierra Lumber Company.	Jan. 14, 1886	Do.
Do	P. D. Wigginton.	*v.* Rancho Corte de Madera del Presidio.	Dec. 10, 1886	None.
Do	Jas. F. Stuart	*v.* Ranchos Buri-Buri; Canada de Guadalupe la Visitacion y Rodeo Viego and Las Pulgas and Canada de Raymundo.	Dec. 15, 1886	Do.
Do	L. H. Van Schaik.	....do	....do	Do.
Do	P. D. Wigginton.	....do	....do	Do.
Do	H. F. Crane	*v.* Central Pacific R. R., Kate McLaughlin *et al.*	Oct. 15, 1887	Do.
Colorado	Jas. B. Belford.	*v.* T. B. Babcock *et al.*	Dec. 18, 1886	Do.
Do	E. A. Thompson.	*v.* Union Coal Co.	Aug. 30, 1886	Do.
Do	John E. Davis	....do	....do	Do.
Dakota	Henry Frawley	*v.* Michael Early, land patent case.	Nov. 2, 1886	Do.
District of Columbia.	Hugh T. Taggart.	Establish title to Potomac Flats.	Dec. 15, 1886	To be determined by the Attorney-General.
Idaho	H. W. Hobson.	*v.* Northern Pacific R. R. Co., Montana Improvement Co., *et al.*	Oct. 5, 1887	$5,000 per annum for these and other services.
Indiana	J. G. McNutt	*v.* eleven horses and one jack.	Apr. 12, 1887	To be determined by the Attorney-General.
Kansas	John Martin	Case *v.* Missouri, Kansas and Texas R. R. Co.	Sept. 14, 1886	Do.
Louisiana, western district.	C. J. Boatner	Land cases	Nov. 27, 1886	Do.
Do	....do	*v.* Freeman & Co., and Jones & Freeman.	July 8, 1887	Do.
Massachusetts	George P. Sanger.	Wm. G. Smoot *v.* Jas. G. Benton.	Jan. 14, 1887	Do.
Do	G. P. Lowrey	Bell Telephone case.	Jan. 18, 1887	Do.
Do	A. G. Thurman	....do	....do	Do.
Do	Hunton & Chandler.	....do	....do	$5,000.
Do	W. C. Strawbridge.	....do	....do	$1,000.
Do	C. S. Whitman	....do	....do	$3,000.
Do	John Goode	....do	....do	$5,000 per annum.

EXHIBIT I.—*Names of assistants to the United States attorneys, etc.*—Continued.

District.	Name.	Employment.	Appointed.	Compensation.
Michigan, eastern district.	A. H. Fraser ...	Defense of Colonel Black, Captain Wheaton, Lieutenant Dodge and Sergeant Clark, Twenty-third Infantry.	Oct. 28, 1887	To be determined by the Attorney-General.
Missouri, eastern district.	David P. Dyer..	Election cases	Jan. 10, 1887	Do.
Montana.....	Samuel Word...	*v.* N. P. R. Co., and Montana Improvement Co.	Sept. 29, 1886	Do.
Do.....	H. W. Hobson ..	....do	Oct. 5, 1887	$5,000 per annum for these and other services.
New Mexico.....	Joseph Boone ..	Certain cases before United States Commissioner at Las Cruces.	Aug. 27, 1887	To be determined by the Attorney-General.
Do.....	A. J. Fountain..	Land-fraud cases ..	Feb. 15, 1886	Same fees as attorneys.
New York, northern district.	Taft & Fox.....	Case *v.* Reed, collector.	Nov. 5, 1886	To be determined by the Attorney-General.
New York, southern district.	Elihu Root.....	Case *v.* Ward, Warner, and Work.	Dec. 11, 1885	$1,000 and to be determined by the Attorney-General.
Nebraska.....	H. W. Hobson..	*v.* Isaac Coe and Levi Carter.	Oct. 5, 1887	$5,000 per annum for these and other services.
North Carolina, western district.	J. J. Yeates.....	For Eastern Band Cherokee Indians.	Sept. 17, 1886	To be determined by the Attorney-General.
Ohio, southern district.	A. G. Thurman.	Bell Telephone case.	Feb. 19, 1886	$1,000 and to be determined by the Attorney-General.
Do.....	Hunton & Chandler.	....do	Feb. 1, 1886	$5,000.
Do.....	C. S. Whitman..	....do	....do	$3,000.
Do.....	G. P. Lowrey ...	....do	Feb. 4, 1886	$1,000 and to be determined by the Attorney-General.
Do.....	John Goode	....do	Aug. 13, 1886	$5,000 per annum.
Do.....	Henry Hooper..	Fidelity Bank case.	Oct. 1, 1887	$150 per month.
Texas, western district.	T. H. Franklin.	Election cases.....	Feb. 23, 1887	To be determined by the Attorney-General.
Utah	H. W. Hobson..	*v.* The Perpetual Emigrating Fund Co., and Church of Jesus Christ of Latter Day Saints.	Oct. 5, 1887	$5,000 per annum for these and other services.
Virginia, eastern district.	J. F. Crocker ...	*v.* G. W. Hill, indicted for murder.	Dec. 13, 1886	None.
Do.....	R. C. Marshall ..	....do	....do	Do.
Washington	H. W. Hobson..	*v.* N. P. R. R. *et al.*	Oct. 5, 1887	$5,000 for these and other services.
Wyoming.....	Wm. W. Peck..	*v.* Frontier Land and Cattle Co., and C. F. Fisher.	Feb. 1, 1887	To be determined by the Attorney-General.
Do.....	John C. Baird ..	June term of court of Johnson County.	June 1, 1887	Fees.
Do.....	Wm. W. Peck ..	*v.* North Crow Land and Cattle Co.	June 28, 1887	To be determined by the Attorney-General.
Do.....	H. W. Hobson ..	*v.* Isaac Coe and Levi Carter.	Oct. 5, 1887	$5,000 per annum for these and other services.

NOTE.—Owing to the insufficiency of the appropriation the salaries of all regular assistant attorneys were reduced 20 per cent. from July 1, 1887, and appointments after that date were at the reduced salaries.

EXHIBIT K.—*Report of the Solicitor of the Treasury.*

DEPARTMENT OF JUSTICE,
OFFICE OF THE SOLICITOR OF THE TREASURY,
Washington, D. C., November 9, 1887.

SIR: I have the honor to transmit herewith seven tabular statements exhibiting the amounts, character, and results of the litigation under my direction for the fiscal year ending June 30, 1887, shown by the docket entries of this office.

These tables embrace, respectively:

(1) Suits on transcripts of accounts of defaulting public officers, excepting those of the Post-Office Department, adjusted by the accounting officers of the Treasury Department.

(2) Post-office suits, embracing those against officers of the Post-Office Department, and cases of fines, penalties, and forfeitures for violation of postal laws.

(3) Suits on custom-house bonds.

(4) Suits for the recovery of fines, penalties, and forfeitures under the customs revenue and navigation laws.

(5) Suits against collectors of customs and other officers or agents of the Government, excepting internal-revenue officers, for refund of duties and acts done in line of their official duty.

(6) Suits in which the United States is a party, or is interested, not embraced in the other classes.

(7) A general summary or abstract of all the other tables.

An examination of the tables will show that the whole number of suits commenced within the year was 3,575, of which 76 were of class 1, for the recovery of $171,590.13; 232 were of class 2, for the recovery of $94,724.70; 23 were of class 3, for the recovery of $10,676.73; 251 were of class 4, for the recovery of $75,267.46; 794 were of class 5 and 2,199 were of class 6, for the recovery of $3,242,000.83; making a total sued for, as reported, of $3,594,259.85.

Of the whole number of suits brought, 1,388 were decided in favor of the United States, 18 were adversely decided, 307 were settled and dismissed, in 1 penalties were remitted by the Secretary of the Treasury, leaving 1,861 still pending.

Of those pending at the commencement of the year, 451 were decided for the United States, 80 were decided adversely, 948 were settled and dismissed, and in 2 penalties were remitted by the Secretary of the Treasury.

The entire number of suits decided or otherwise disposed of during the year was 3,195; the whole amount for which judgments were obtained, exclusive of decrees *in rem*, was $719,302.51; and the entire amount collected from all sources was $603,627.47.

The number of cases in which offers of compromise were pending and received during the fiscal year was 179, involving the sum of $1,595,956.16.

The number of offers accepted was 97, involving the sum of $478,222.25; amount accepted, $215,671.33. The number of offers rejected was 50, involving the sum of $659,677.88; amount rejected, $20,240.95. The number of offers pending at the close of the fiscal year was 32, involving the sum of $458,056.03; amount offered in cases pending, $54,568.95.

A statement of real property under charge of this office acquired in payment of debts due the United States during the fiscal year, etc., appears in an exhibit hereto.

The number of official bonds, contracts, and leases referred to this office, and examined as to their correctness in form and as to their legal sufficiency, was 916, and the number of legal opinions returned on questions submitted by the head of the Treasury Department, or by different bureaus thereof, was 153.

Very respectfully,

A. McCUE,
Solicitor.

The ATTORNEY-GENERAL.

No. 1.—*Report of suits on Treasury transcripts, other than post-office cases, instituted during the fiscal year ending June 30, 1887, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
Alabama, middle district										$211.15							$211.15
Arkansas, eastern district	2	$622.29	$879.91	$231.17	2				$27,379.49	579.85	1			3	3	$28,259.40	811.02
Arkansas, western district	1	615.50						1	8,800.98	643.85	1			1	1	8,800.98	643.85
California, northern district	4	4,251.48		601.14			1	3	7,772.73				2		3	7,772.73	601.14
Colorado	1	967.59						1	187.41	1,237.41	1			1	1	187.41	1,237.41
Illinois, northern district	1	1,638.26						1	2,515.70	782.14	1			1	1	2,515.70	782.14
Illinois, southern district	1	720.35						1									
Indiana												1			1		
Iowa, southern district	2	1,081.83		1,081.83			2		1,522.20	1,522.20	1	1		1	4	1,522.20	2,604.03
Kansas	3	10,072.39		96.20				3	734.95		1	3		1	4	734.95	96.20
Kentucky	4	19,583.00		1,218.51			2	2					1		3		1,218.51
Louisiana, eastern district	2	2,453.93	1,200.09		1			1	8,421.62	307.50	1			2	2	9,621.71	307.50
Louisiana, western district	1	1,200.09						1									
Maine										408.49			1		1		408.49
Massachusetts	1	1,200.09						1		3,545.92							3,545.92
Michigan, eastern district	3	2,765.18					2	1	742.99		1			1	3	742.99	
Michigan, western district	1	814.52						1									
Minnesota	6	7,257.37		1,735.65			2	4		14,065.59			2		4		15,801.24
Mississippi, southern district	4	6,377.25						4									
Missouri, eastern district	1	2,274.18						1		38.95			1		1		38.95
Nebraska	3	1,140.30						3	3,584.61	52.88	1		1	1	2	3,584.61	52.88
Nevada	2	1,785.59		1,076.76			2						1		3		1,076.76
New York, northern district	1	3,613.94						1									
New York, southern district	1	2,308.51		1,154.26			1		12,000.00	2,141.10	1	1		1	3	12,000.00	3,295.36
New York, eastern district	2	1,513.35						2									
North Carolina, eastern district									186.67	672.84	1			1	1	186.67	672.84
Ohio, northern district	2	605.62						2									
Ohio, southern district	5	3,594.09	573.64	913.60	2		1	2		682.39		1	1	2	5	573.64	1,595.99
Oregon	1	1,500.00		124.80				1	902.88	534.31	4			4	4	902.88	659.11
Pennsylvania, eastern district	5	68,638.04	13,415.44	11,195.08	1	2	1	1		37.05		1		1	5	13,415.44	11,232.13
Pennsylvania, western district										2,700.00			2		2		2,700.00
Rhode Island	1	1,054.68						1									

No. 1.—*Report of suits on Treasury transcripts, other than post-office cases, etc.*—Continued.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
Tennessee, eastern district	3	$10,373.29						3									
Tennessee, middle district	1	3,713.04						1		$144.47							$144.47
Texas, northern district									$5,000.00		1			1	1	$5,000.00	
Texas, eastern district										50.00							50.00
Texas, western district									600.34	635.19	1			1	1	600.34	635.19
West Virginia													1		1		
Wisconsin, western district	2	1,549.60						2					1		1		
Arizona									29,965.82		3			3	3	29,965.82	
Dakota	3	2,770.20						3	3,520.19	1,500.00	1	1	1	1	3	3,520.19	1,500.00
Montana	1	18.50	$33.21	$33.21	1									1	1	33.21	33.21
New Mexico	1	1,070.05						1									
Utah	1	86.68					1						1		2		
Washington	2	2,065.87		10.00			1	1	753.30	942.76	2			2	3	753.30	952.76
District of Columbia	1	293.48						1		527.27		1			1		527.27
Total	76	171,590.13	16,102.29	19,472.21	7	2	16	51	114,591.88	33,963.31	23	11	15	30	74	130,694.17	53,435.52

No. 2.—*Report of post-office suits instituted during the fiscal year ending June 30, 1887, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.							
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Settled, dismissed, etc.	Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
Alabama, northern district	2	$135.56	$100.65	$100.65	.....	1	1	.....	.....	.....	.....	.....	1	$100.65	$100.65
Alabama, southern district	1	.....	248.20	248.20	1	.....	.....	.....	$88.95	.....	.....	1	1	248.20	337.15
Arkansas, eastern district	4	92.58	1,025.00	.....	3	.....	1	$1,078.47	805.35	1	.....	4	4	2,103.47	805.35
Arkansas, western district	2	12,287.12	12,787.12	.....	2	.....	.....	.....	.....	.....	.....	2	2	12,787.12	.....
California, northern district	2	4,709.22	.....	.....	.....	.....	2	2,069.29	46.16	2	.....	2	2	2,069.29	46.16
Colorado	3	495.00	226.45	622.13	2	1	.....	193.17	1,431.52	1	.....	3	4	419.62	2,053.65
Connecticut	2	.....	755.08	755.08	2	.....	.....	.....	.....	.....	.....	2	2	755.08	755.08
Delaware	1	198.14	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Florida, northern district	3	2,503.26	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....
Florida, southern district	5	1,340.22	25.98	189.75	1	1	3	766.09	127.40	2	.....	3	4	792.07	317.15
Georgia, northern district	1	.....	546.00	546.00	1	.....	.....	.....	349.47	.....	2	1	3	546.00	895.47
Georgia, southern district	3	.....	848.95	246.16	3	.....	.....	525.95	157.85	1	.....	4	4	1,374.90	404.01
Illinois, northern district	10	13,000.00	19,692.64	542.64	10	.....	.....	108,648.50	.....	1	.....	11	11	128,341.14	542.64
Illinois, southern district	22	.....	1,971.90	1,488.79	22	.....	.....	.....	411.05	.....	.....	22	22	1,971.90	1,899.84
Indiana	11	.....	1,255.51	885.51	11	.....	.....	.....	60.57	.....	.....	11	11	1,255.51	946.08
Iowa, northern district	4	.....	320.00	.....	4	.....	.....	.....	.....	.....	.....	4	4	320.00	.....
Iowa, southern district	3	.....	382.61	74.46	3	.....	.....	300.00	1,946.82	2	.....	5	5	682.61	2,021.28
Kansas	5	1,951.71	400.00	431.00	1	1	3	125.00	.....	1	.....	2	3	525.00	431.00
Kentucky	.....	.....	.....	.....	.....	.....	.....	4,945.50	310.05	6	.....	6	6	4,945.50	310.05
Louisiana, eastern district	6	848.86	1,145.00	41.82	3	1	2	.....	804.75	.....	.....	3	4	1,145.00	846.57
Louisiana, western district	1	295.41	.....	.....	.....	.....	1	546.96	.....	3	.....	3	3	546.96	.....
Maine	4	1,422.02	366.19	366.19	3	.....	1	999.80	440.91	1	3	4	7	1,365.99	807.10
Maryland	3	2,434.75	662.31	562.31	2	.....	1	141.92	141.92	1	.....	3	3	804.23	704.23
Massachusetts	12	4,025.55	1,400.00	900.00	3	.....	9	.....	.....	.....	.....	3	3	1,400.00	900.00
Michigan, eastern district	2	.....	329.86	329.86	2	.....	.....	3,858.93	.....	1	.....	3	3	4,188.79	329.86
Michigan, western district	1	636.81	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Minnesota	6	1,200.00	702.00	500.00	4	.....	2	.....	.....	.....	.....	4	4	702.00	500.00
Mississippi, northern district	2	545.65	166.77	.....	1	.....	1	2,054.84	2,177.78	2	.....	3	3	2,221.61	2,177.78
Mississippi, southern district	1	125.59	.....	.....	.....	.....	1	.....	100.00	.....	.....	.....	.....	.....	100.00
Missouri, eastern district	6	.....	2,130.63	.....	6	.....	.....	.....	.....	.....	.....	6	6	2,130.63	.....
Missouri, western district	8	.....	1,153.28	705.40	8	.....	.....	179.38	265.99	1	.....	9	9	1,332.66	971.39
Nebraska	5	.....	515.57	.....	5	.....	.....	.....	166.55	.....	1	5	6	515.57	166.55

No. 2.—*Report of post-office suits instituted during the fiscal year ending Juue* 30, 1887, *in the several United States courts, etc.*—Continued

Judicial districts.	In suits brought during the fiscal year.							In suits brought prior to the fiscal year.				Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Settled, dismissed, etc.				
New Jersey	5	$135.95	$1,395.10	$283.32	4	1	....	.....	.....	.....	.....	4	5	$1,395.10	$283.32
New York, northern district	4	.....	725.00	625.00	4	.....	....	.....	.....	.....	.....	4	4	725.00	625.00
New York, southern district	2	.....	2,553.90	2,553.90	2	.....	....	$300.00	$4.50	6	.....	8	8	2,853.90	2,558.40
New York, eastern district	.....	.....	.....	.....	.....	.....	....	.....	125.00	.....	.....	.....	.....	.....	125.00
North Carolina, eastern district	1	.....	75.42	50.00	1	.....	....	58.50	58.50	1	.....	2	2	133.92	108.50
North Carolina, western district	1	14.08	.....	15.55	.....	1	....	.....	.....	.....	.....	.....	1	.....	15.55
Ohio, northern district	8	.....	1,065.31	765.48	7	1	....	329.36	329.36	1	.....	8	9	1,394.67	1,094.84
Ohio, southern district	11	639.60	701.14	442.90	6	.....	5	356.75	524.40	2	.....	8	8	1,057.89	967.30
Oregon	1	.....	150.00	150.00	1	.....	....	.....	.....	.....	.....	1	1	150.00	150.00
Pennsylvania, eastern district	3	500.00	425.00	.....	2	.....	1	748.17	560.74	1	.....	3	3	1,173.17	560.74
Pennsylvania, western district	5	411.25	124.86	39.21	4	.....	1	.....	60.00	.....	.....	4	4	124.86	99.21
South Carolina	4	94.26	475.00	.....	3	.....	1	.....	2,449.01	.....	.....	3	3	475.00	2,449.01
Tennessee, eastern district	2	.....	387.23	.....	2	.....	....	187.74	.....	1	.....	3	3	574.97	.....
Tennessee, middle district	1	.....	307.15	.....	1	.....	....	.....	.....	.....	.....	1	1	307.15	.....
Tennessee, western district	1	.....	100.00	.....	1	.....	....	.....	.....	.....	.....	1	1	100.00	.....
Texas, northern district	10	5,668.07	3,727.97	112.92	7	1	2	65.00	65.00	1	.....	8	9	3,792.97	177.92
Texas, eastern district	4	.....	400.00	.....	4	.....	....	10.00	.....	1	.....	5	5	410.00	.....
Texas, western district	2	37.16	250.00	292.52	1	1	....	.....	95.78	.....	.....	1	2	250.00	388.30
Virginia, eastern district	2	.....	150.00	.....	2	.....	....	29.63	520.00	1	1	3	4	179.63	520.00
Virginia, western district	4	293.43	509.43	490.93	3	.....	1	258.27	268.02	1	.....	4	4	767.70	758.95
West Virginia	2	1,800.00	698.02	.....	2	.....	....	.....	.....	.....	.....	2	2	698.02	.....
Wisconsin, eastern district	1	.....	100.00	.....	1	.....	....	.....	.....	.....	.....	1	1	100.00	.....
Wisconsin, western district	3	913.55	.....	.....	3	.....	....	5,637.80	5,637.80	1	.....	4	4	5,637.80	5,637.80
Arizona	1	28.16	81 94	.....	1	.....	....	11.00	.....	1	.....	2	2	92.94	.....
Dakota	1	.....	50.00	50.00	1	.....	....	231.37	233.85	1	.....	2	2	281.37	283.85
Idaho	8	34,930.59	33,352.75	47.10	3	.....	5	.....	122.86	.....	.....	3	3	33,352.75	169.96
Montana	1	140.83	.....	.....	.....	.....	1	.....	110.00	.....	1	.....	1	.....	110.00
New Mexico	2	683.16	.....	.....	.....	.....	2	766.46	766.46	3	.....	3	3	766.46	766.46
Utah	1	187.16	.....	.....	.....	.....	1	1,702.27	.....	2	.....	2	2	1,702.27	.....
District of Columbia	.....	.....	.....	.....	.....	.....	....	19,200.63	.....	4	.....	4	4	19,200.63	.....
Total	232	94,724.70	96,962.92	15,454.78	169	10	53	156,326.75	21,764.37	54	8	223	241	253,289.67	37,210.15

No. 3.—Report of suits on custom-house bonds instituted during the fiscal year ending June 30, 1887, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.

Judicial districts.	In suits brought during the fiscal year.					In suits brought prior to the fiscal year.				Whole number of judgments in favor of the United States during the year.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Decided for the United States.	Settled, dismissed, etc.	Collections in old suits.				
California, northern district	1	$473.00			1								
Illinois, northern district						$129.58	1			1	1	$129.58	
Louisiana, eastern district	6	1,427.73		1	5				$1,507.90		1		$1,507.90
Maine	1	300.00			1								
Massachusetts						222.80	4			4	4	222.80	
Minnesota								8	73.34		8		73.34
New York, southern district	13	7,876.22	1	2	10						3		
New York, eastern district								25			25		
Pennsylvania, eastern district	2	599.78			2			2	80.68		2		80.68
South Carolina								1	25.00		1		25.00
Texas, eastern district						269.22	1		271.56	1	1	269.22	271.56
Virginia, eastern district									352.73				352.73
Total	23	10,676.73	1	3	19	621.60	6	36	2,311.21	6	46	621.60	2,311.21

No. 4.—*Report of suits for fines, penalties, and forfeitures under the customs-revenue laws, etc., instituted during the fiscal year ending June 30, 1887, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.									In suits brought prior to the fiscal year.						Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.				
California, northern district	33	$500.00	$1,600.00	$67,462.50	30	.....	1	....	2	.....	$427.00	....	.....	....	....	30	31	$1,600.00	$67,889.50
Florida, northern district	1	.....	30.00	.....	1	.....	.....	....	....	.....	.....	....	.....	....	....	1	1	30.00	.....
Florida, southern district	5	.....	69.75	55.00	5	.....	.....	....	....	.....	7,883.51	....	.....	....	....	5	5	69.75	7,938.51
Illinois, northern district	4	.....	.....	9,815.19	3	.....	1	....	....	.....	.....	1	1	....	....	4	6	.....	9,815.19
Illinois, southern district	1	500.00	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	....	....	.....	.....	.....	.....
Indiana	1	.....	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	....	....	.....	.....	.....	.....
Iowa, southern district	1	500.00	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	....	....	.....	.....	.....	.....
Kansas	1	4,500.00	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	....	....	.....	.....	.....	.....
Louisiana, eastern district	2	4,215.00	.....	290.00	1	.....	1	....	....	.....	250.00	....	.....	7	....	1	9	.....	540.00
Louisiana, western district	4	8,500.00	.....	53.00	.....	.....	2	....	2	.....	.....	....	.....	4	....	.....	6	.....	53.00
Maine	7	5,046.60	100.00	1,241.88	2	1	4	....	....	.....	55.00	....	.....	1	....	2	8	100.00	1,296.88
Maryland	3	2,300.00	.....	550.00	.....	.....	2	....	1	$6,000.00	.....	3	.....	....	2	3	7	6,000.00	550.00
Massachusetts	7	2,623.65	.....	611.79	.....	.....	4	....	3	.....	.....	....	.....	1	....	.....	5	.....	611.79
Michigan, eastern district	13	1,730.00	225.00	245.00	3	.....	1	....	9	.....	377.34	....	.....	2	....	3	6	225.00	622.34
Michigan, western district	2	200.00	200.00	243.24	1	.....	.....	....	1	.....	.....	....	.....	.....	....	1	1	200.00	243.24
Mississippi, southern district	3	2,470.00	100.00	134.05	1	.....	2	....	....	50.00	67.65	1	.....	1	....	2	5	150.00	201.70
Missouri, eastern district	6	1,200.00	200.00	912.10	4	.....	1	1	....	100.00	.....	1	.....	.....	....	5	7	300.00	912.10
New Jersey	5	12,325.00	500.00	.....	1	.....	.....	....	4	.....	.....	....	.....	.....	....	1	1	500.00	.....
New York, northern district	3	.....	350.00	250.00	3	.....	.....	....	....	.....	.....	....	.....	.....	....	3	3	350.00	250.00
New York southern district	73	4,042.21	.....	4,358.57	57	.....	4	....	12	.....	4,622.12	1	3	8	....	58	73	.....	8,980.69
New York eastern district	15	20,205.00	1,760.00	1,760.00	11	.....	.....	....	4	.....	.....	....	.....	.....	....	11	11	1,760.00	1,760.00
Ohio, northern district	8	2,400.00	400.00	529.49	3	.....	1	....	4	.....	.....	....	.....	.....	....	3	4	400.00	529.49
Ohio, southern district	1	1,000.00	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	.....	....	.....	.....	.....	.....
Oregon	7	500.00	650.00	1,408.00	6	.....	.....	....	1	.....	.....	....	.....	.....	....	6	6	650.00	1,408.00
Pennsylvania, eastern district	1	.....	.....	.....	.....	.....	.....	....	1	.....	52.85	1	6	.....	....	1	7	.....	52.85
Pennsylvania, western district	1	500.00	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	.....	....	.....	.....	.....	.....
Tennessee, western district	1	10.00	.....	.....	.....	.....	.....	....	1	.....	.....	....	.....	.....	....	.....	.....	.....	.....
Texas, northern district	1	.....	.....	784.00	1	.....	.....	....	....	.....	.....	....	.....	.....	....	1	1	.....	784.00
Texas, eastern district	1	.....	.....	35.50	.....	.....	1	....	....	.....	.....	....	.....	.....	....	.....	1	.....	35.50
Texas, western district	17	.....	887.00	500.00	12	2	.....	....	3	.....	.....	....	2	.....	....	12	16	887.00	500.00
Vermont	1	.....	.....	750.00	.....	.....	1	....	....	.....	11.48	....	.....	1	....	.....	2	.....	761.48

Alaska	8				3		4		1							3	7		
Arizona	4		150.00		3				1							3	3	150.00	
New Mexico										350.00	10,111.67	1				1	1		
Washington	10		250.00	1,636.51	6	4						6	2			12	18	600.00	11,748.18
Total	251	75,267.46	7,471.75	93,625.82	157	7	30	1	56	6,500.00	23,858.62	15	14	25	2	172	251	13,971.75	117,484.44

No. 5.—*Report of suits against collectors of customs and other officers instituted during the fiscal year ending June 30, 1887, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.				In suits brought prior to fiscal year.			Whole number of suits disposed of.	Whole number of judgments in favor of the United States during the year.
	Number of suits.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.		
California, northern district	5	.....	2	3	.....	1	5	8	.....
Florida, southern district	1	.....	.....	1	.....	.....	.....	.....	.....
Illinois, northern district	34	3	.....	31	.....	1	1	5	.....
Louisiana, eastern district	1	.....	.....	1	.....	.....	.....	.....	.....
Massachusetts	14	.....	1	13	.....	2	10	13	.....
Michigan, eastern district	.....	.....	.....	.....	.....	.....	4	4	.....
Missouri, eastern district	.....	.....	.....	.....	1	3	1	5	1
New Hampshire	.....	.....	.....	.....	.....	.....	1	1	.....
New York, northern district	2	.....	.....	2	1	.....	73	74	1
New York, southern district	662	.....	16	646	6	13	422	457	6
Ohio, southern district	1	.....	.....	1	.....	.....	12	12	.....
Pennsylvania, eastern district	67	.....	5	62	.....	1	67	73	.....
Rhode Island	1	.....	.....	1	2	.....	.....	2	2
Vermont	4	.....	4	.....	.....	.....	4	8	.....
Washington Territory	2	.....	.....	2	.....	.....	.....	.....	.....
Total	794	3	28	763	10	21	600	662	10

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June 30, 1887, in the several United States courts, and of proceedings had during said period in suits which were instituted prior thereto.*

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgments.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
Alabama, northern district	66	$10 600.00	$250.00	.....	2	.....	8	56	$1,200.00	$40.51	9	...	19	11	38	$1,450.00	$40.51
Alabama, middle district	65	4,600 00	2,142.10	.....	38	.....	16	11	1,492.20	455 55	20	....	8	58	82	3,634.30	455.55
Alabama, southern district	202	73,400.00	2,135.45	$111.80	123	.....	34	45	4,199.61	1,275.81	48	....	26	171	231	6,335.06	1,387.61
Arkansas, eastern district	10	11,989.50	3,045.00	515.70	4	.....	2	4	2.75	200.14	1	2	2	5	11	3,047.75	715.84
Arkansas, western district	139	95,175.12	5,219.08	324.83	107	.....	4	28	4,380.92	2,504.43	22	....	4	129	137	9,600.00	2,829.26
California, northern district	23	126,535.62	30.00	1,754.00	2	2	4	15	1,797.00	800.32	3	8	4	5	23	1,827.00	2,554.32
Colorado	26	148,663.69	2,479.85	3,366.23	14	.....	3	9	3,000.00	3,028.24	9	2	....	23	28	5,479.85	6,394.47
Connecticut	1	15,000.00	.....	.....	.....	.....	.....	1	.....	.....	...	....	...	.....	.....	.....	.....
Florida, northern district	8	183,800.00	.....	.....	.....	.....	.....	8	100.00	696.00	1	....	2	1	3	100.00	696.00
Florida, southern district	8	5,910.00	430.00	2,680.00	5	.....	1	2	.....	.....	...	....	...	5	6	430.00	2,680.00
Georgia, northern district	93	23,350.00	625.00	171.52	3	.....	28	62	500.00	223.48	1	....	2	4	34	1,125.00	395.00
Georgia, southern district	5	.....	77.00	.....	3	.....	.....	2	.....	2.00	....	....	....	3	3	77.00	2.00
Illinois, northern district	5	176.30	1,076.02	800.00	4	.....	.....	1	161.57	151.12	3	1	....	7	8	1,237.59	951.12
Illinois, southern district	6	500.00	175.00	222.90	5	.....	.....	1	400.00	1,600.93	1	....	1	6	7	575.00	1,823.83
Indiana	4	.....	295.00	478.69	4	.....	.....	....	101.00	59.01	3	....	....	7	7	396.00	537.70
Iowa, northern district	2	.....	2.00	.....	2	.....	.....	.....	25.00	148.18	1	....	....	3	3	27 00	148.18
Iowa, southern district	6	900.00	460.00	68.60	4	.....	1	1	.....	793.75	....	1	3	4	9	460.00	862.35
Kansas	50	32,550.14	370.00	41.55	11	.....	4	35	366.00	88.50	9	2	3	20	29	736.00	130.05
Kentucky	30	10,000.00	6,390.00	41.71	13	.....	2	15	650.00	.....	4	....	....	17	19	7,040.00	41.71
Louisiana, eastern district	12	154,249.03	1,000.00	.....	1	.....	.....	11	3,410.00	1,020.00	5	....	23	6	29	4,410.00	1,020.00
Louisiana, western district	13	17,860.74	150.00	.....	1	.....	.....	12	4,185.00	.....	1	1	3	2	6	4,335.00	.....
Maine	4	500.00	474.73	474.73	4	.....	.....	....	320.00	1,101.68	2	1	1	6	8	794.73	1,576.41
Maryland	5	5,741.50	625.00	125.00	3	.....	.....	2	.....	23.75	....	....	....	3	3	625.00	148.75
Massachusetts	69	15,817.70	451.00	530.00	51	.....	3	15	170.00	2,039.61	3	2	2	54	61	621.00	2,569.61
Michigan, eastern district	15	10,950.00	211.00	241.78	3	.....	3	9	.....	137.76	....	....	1	3	7	211.00	379.54
Michigan, western district	21	30,762.94	4,902.67	4,651.78	11	.....	.....	10	3,081.50	930.48	5	1	...	16	17	7,984.17	5,582.26
Minnesota	70	68,881.41	709.00	776.57	14	.....	4	52	1,127.25	2,296.34	6	....	4	20	28	1,836.25	3,072.91
Mississippi, northern district	5	700.00	250.00	.....	3	.....	1	1	1,025.00	.....	3	....	....	6	7	1,275.00	.....
Mississippi, southern district	31	18,946.52	6,882.55	1,192.76	23	.....	3	5	51,619.20	1,681.05	4	2	4	27	36	58,501.75	2.873.81

No. 6.—*Report of miscellaneous suits instituted during the fiscal year ending June* 30, 1887, *in the several United States courts, etc.*—Continued.

Judicial districts.	In suits brought during the fiscal year.								In suits brought prior to the fiscal year.					Whole number of judgments in favor of the United States.	Whole number of suits disposed of.	Total judgements.	Total collections.
	Number of suits.	Aggregate sued for.	Aggregate in judgment.	Collections.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Pending.	Judgments in old suits.	Collections in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.				
Missouri, eastern district	14	$2,290.97	$4,059.00	$385.71	12	.....	1	1	$3,501.00	.....	5	....	1	17	19	$7,560.00	$385.71
Missouri, western district	79	.....	10,740.01	2,247.20	65	.....	7	7	281.00	$763.46	6	...	3	71	81	11,021.01	3,010.66
Nebraska	37	200.00	1,611.00	1,089.00	36	.....	.....	1	425.00	1,624.78	2	1	....	38	39	2,036.00	2,713.78
Nevada	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	....	....	1	1	.....	.....
New Hampshire	1	639.60	.....	.....	.....	.....	.....	1	1,742.56	645.03	2	....	....	2	2	1,742.56	645.03
New Jersey	14	20.70	10,200.00	292.76	12	.....	1	1	.....	90.47	....	....	....	12	13	10,200.00	383.23
New York, northern district	27	12,219.73	1,277.00	.....	23	.....	.....	4	75.00	4.10	3	....	1	26	27	1,352.00	4.10
New York, southern district	52	24,725.99	5,928.35	6,893.28	14	.....	7	31	6,918.53	20,092.44	14	....	20	28	55	12,846.88	26,985.72
New York, eastern district	8	15.29	4.00	.....	4	.....	.....	4	1.25	.....	2	....	....	6	6	5.25	.....
North Carolina, eastern district	5	1,650.00	.....	.....	.....	.....	2	3	300.00	27.93	1	....	1	1	4	300.00	27.93
North Carolina, western district	176	36,200.00	7,140.00	.....	36	.....	23	117	4,989.00	353.85	27	....	18	63	104	12,130.00	353.85
Ohio, northern district	7	1,500.00	1,605.00	1,047.30	7	.....	.....	.....	25.00	131.93	1	....	1	8	9	1,630.00	1,179.23
Ohio, southern district	15	71.11	1,550.00	7.78	11	.....	2	2	50.00	20.00	1	...	1	12	15	1,600.00	27.78
Oregon	106	217,661.67	3,885.00	2,400.59	89	.....	.....	17	6,773.13	3,224.21	8	2	1	97	100	10,658.13	5,624.80
Pennsylvania, eastern district	11	1,804.91	705.00	50.00	8	1	1	1	1,898.63	218.47	3	3	5	11	21	2,603.63	268.47
Pennsylvania, western district	4	.....	570.00	.....	4	.....	.....	.....	10.00	5.80	1	....	....	5	5	580.00	5.80
Rhode Island	1	.....	.....	.....	.....	.....	.....	1	.....	.....	....	....	....	.....	.....	.....	.....
South Carolina	6	.....	1,000.00	.....	6	.....	.....	.....	500.00	.....	1	....	....	7	7	1,500.00	.....
Tennessee, eastern district	34	12,250.00	1,305.00	.....	10	.....	3	21	9,625.00	98,800.00	15	....	33	25	61	10,930.00	98,800.00
Tennessee, middle district	86	34,650.00	8,000.00	.....	20	.....	14	52	9,000.00	174,250.02	22	....	41	42	97	17,000.00	174,250.02
Tennessee, western district	39	11,850.00	275.00	.....	5	.....	19	15	3,000.00	613.43	1	....	....	6	25	3,275.00	613.43
Texas, northern district	9	200.00	2,058.00	1,018.50	8	.....	.....	1	1,240.00	1,366.05	5	....	1	13	14	3,298.00	2,384.55
Texas, eastern district	16	30,265.76	260.00	.....	5	.....	2	9	.....	.....	....	....	2	5	9	260.00	.....
Texas, western district	4	64,000.00	50.00	50.00	2	.....	.....	2	1,202.47	1,239.72	1	....	....	3	3	1,252.47	1,289.72
Vermont	1	1,000.00	.....	1,000.00	.....	.....	1	.....	300.00	300.00	1	....	....	1	2	300.00	1,300.00
Virginia, eastern district	1	.....	1,000.00	.....	1	.....	.....	.....	.....	.....	....	....	....	1	1	1,000.00	.....
Virginia, western district	134	48,500.00	200.00	.....	2	.....	12	120	2,200.00	.....	4	....	4	6	22	2,400.00	.....
West Virginia	3	.....	250.00	.....	3	.....	.....	.....	250.00	216.00	1	....	1	4	5	500.00	216.00
Wisconsin, eastern district	17	.....	484.00	189.15	17	.....	.....	.....	.....	.....	....	1	....	17	18	484.00	189.15

Wisconsin, western district	21	14,039.61	1,304.32	526.76	10	.. ..	.....	11	685.60	1,258.38	3	....	1	13	14	1,989.92	1,785.14
Arizona	12	21,635.06	86.00	86.00	7	.....	.....	5	100.00	204.30	2	.....	.....	9	9	186.00	290.30
Dakota	14	6,226.28	1,330.50	93.05	10	.....	.....	4	2,420.00	945.95	2	....	1	12	13	3,750.50	1,039.00
Idaho	15	221,826.30	440.00	82.00	7	.....	.....	8	8,006.00	885.10	6	....	8	13	21	8,446.00	967.10
Montana	19	595,300.00	1,800.00	2,252.53	16	.....	.....	3	3,197.80	1,560.96	5	1	1	21	23	4,997.80	3,813.49
New Mexico	6	300.00	105.00	276.80	2	.....	2	2	225.00	1,190.07	4	.....	.....	6	8	330.00	1,466.87
Utah	154	238,851.00	46,267.80	3,413.45	127	.....	1	26	6,115.00	10,081.41	25	....	1	152	154	52,382.80	13,494.86
Washington	33	323,878.02	3,798.42	3,814.38	17	1	.....	15	1,700.00	4,027.08	3	1	2	20	24	5,498.42	7,841.46
Wyoming	21	243,342.21	.....	.....	1	1	1	18	....	1,892.35	.....	.....	4	1	7	.....	1,892.35
District of Columbia	3	7,325.81	.....	.....	.....	.....	.....	3	507.50	58.83	1	2	.....	1	3	507.50	58.83
Total	2,199	3,242,000.83	160,145.85	45,786.39	1,055	5	220	919	160,579.47	347,390.76	343	34	264	1,398	1,921	320,725.32	393,177.15

No. 7.—*Statistical summary of business arising from suits, etc., in which the United States is a party or has an interest, under charge of the Solicitor of the Treasury, during the fiscal year ending June* 30, 1887.

Judicial districts.	In suits brought during the fiscal year.											
	Suits on Treasury transcripts.		Post-office suits.		Suits on custom-house bonds.		Suits for fines, penalties, and forfeitures under customs revenue laws.		Suits against collectors of customs, etc.	Miscellaneous suits.		
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	No.	Amount.	
Alabama:												
Northern district	....	.....	2	$135.56	....	.....	....	.....	....	66	$10,600.00	
Middle district	....	.....	....	.....	....	.....	....	.....	....	65	4,600.00	
Southern district	....	.....	1	.....	....	.....	....	.....	....	202	73,400.00	
Arkansas:												
Eastern district	2	$622.29	4	92.58	....	.....	....	.....	....	16	11,989.50	
Western district	1	615.50	2	12,287.12	..	.....	....	.....	....	139	95,175.12	
California, northern district	4	4,251.48	2	4,709.22	1	$473.00	33	$500.00	5	23	126 535.62	
Colorado	1	967.59	3	495.00	....	.....	....	.....	....	26	148,663.69	
Connecticut	....	.....	2	.....	....	.....	....	.....	....	1	15,000.00	
Delaware	....	.....	1	198.14	....	.....	....	.....	....	.....	.....	
Florida:												
Northern district	....	.....	3	2,503.26	....	.....	1	.....	....	8	183,800.00	
Southern district	....	.....	5	1,340.22	....	.....	5	.....	1	8	5,910.00	
Georgia:												
Northern district	....	.....	1	.....	....	.....	....	.....	....	93	23,350.00	
Southern district	....	.....	3	.....	....	.....	....	.....	....	5	.....	
Illinois:												
Northern district	1	1,638.26	10	13,000.00	....	.....	4	.....	34	5	176.30	
Southern district	1	720.35	22	.....	....	.....	1	500.00	....	6	500.00	
Indiana	....	.....	11	.....	....	.....	1	.....	....	4	.....	
Iowa:												
Northern district	....	.....	4	.....	....	.....	....	.....	....	2	.....	
Southern district	2	1,081.83	3	.....	....	.....	1	500.00	....	6	900.00	
Kansas	3	10,072.39	5	1,951.71	....	.....	1	4,500.00	....	50	32,550.14	
Kentucky	4	19,583.00	....	.....	....	.....	....	.....	....	30	10,000.00	
Louisiana:												
Eastern district	2	2,453.93	6	848.86	6	1,427,73	2	4,215.00	1	12	154,249.03	
Western district	1	1,200.09	1	295.41	....	.....	4	8,500.00	....	13	17,860.74	
Maine	....	.....	4	1,422.02	1	300.00	7	5,046.60	....	4	500.00	
Maryland	....	.....	3	2,434.75	....	.....	3	2,300.00	..	5	5,741.50	
Massachusetts	1	1,200.09	12	4,025.55	....	.....	7	2,623.65	14	69	15,817.70	
Michigan:												
Eastern district	3	2,765.18	2	.....	....	.....	13	1,730.00	....	15	10,950.00	
Western district	1	814.52	1	636.81	....	.....	2	200.00	....	21	30,762.94	
Minnesota	6	7,257.37	6	1,200.00	....	.....	....	.....	....	70	68,881.41	
Mississippi:												
Northern district	....	.....	2	545.65	....	.....	....	.....	....	5	700.00	
Southern district	4	6,377.25	1	125.59	....	.....	3	2,470.00	....	31	18,946.52	
Missouri:												
Eastern district	1	2,274.18	6	.....	....	.....	6	1,200.00	....	14	2,290.97	
Western district	....	.....	8	.....	....	.....	....	.....	....	79	.....	
Nebraska	3	1,140.30	5	.....	....	.....	....	.....	....	37	200.00	
Nevada	2	1,785.59	....	.....	....	.....	....	.....	....	.....	.....	
New Hampshire	....	.....	....	.....	....	.....	....	.....	....	1	639.60	
New Jersey	....	.....	5	135.95	....	.....	5	12,325.00	....	14	20.70	
New York:												
Northern district	1	3,613.94	4	.....	....	.....	3	.....	2	27	12,219.73	
Southern district	1	2,308.51	2	.....	13	7,876.22	73	4,042.21	662	52	24,725.99	
Eastern district	2	1,513.35	....	.....	....	.....	15	20,205.00	...	8	15.29	
North Carolina:												
Eastern district	....	.....	1	.....	....	.....	....	.....	....	5	1,650.00	
Western district	....	.....	1	14.08	....	.....	....	.....	....	176	36,200.00	
Ohio:												
Northern district	2	605.62	8	.....	....	.....	8	2,400.00	...	7	1,500.00	
Southern district	5	3,594.09	11	639.60	....	.....	1	1,000.00	1	15	71.11	
Oregon	1	1,500.00	1	.....	....	.....	7	500.00	....	106	217,661.67	
Pennsylvania:												
Eastern district	5	68,638.04	3	500.00	2	599.78	1	.....	67	11	1,804.91	
Western district	....	.....	5	411.25	....	.....	1	500.00	....	4	.....	
Rhode Island	1	1,054.68	....	.....	....	.....	....	.....	1	1	.....	
South Carolina	....	.....	4	94.26	....	.....	....	.....	....	6	.....	

No. 7.—*Statistical summary of business arising from suits, etc., in which the United States is a party or has an interest, etc.*—Continued.

Judicial districts.	In suits brought during the fiscal year.											
	Suits on Treasury transcripts.		Post-office suits.		Suits on custom-house bonds.		Suits for fines, penalties, and forfeitures under customs revenue laws.		Suits against collectors of customs, etc.	Miscellaneous suits.		
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	No.	Amount.	
Tennessee:												
Eastern district	3	$10,373.29	2	.....	....	.....	....	.....	....	34	$12,250.00	
Middle district	1	3,713.04	1	.....	....	.....	....	.....	....	86	34,650.00	
Western district	....	.....	1	.....	....	.....	1	$10.00	....	39	11,850.00	
Texas:												
Northern district	....	.....	10	$5,668.07	....	.....	1	.....	....	9	200.00	
Eastern district	....	.....	4	.....	....	.....	1	.....	....	16	30,265.76	
Western district	....	.....	2	37.16	....	.....	17	.....	....	4	64,000 00	
Vermont	....	.....	....	.....	....	.....	1	.....	4	1	1,000.00	
Virginia:												
Eastern district	....	.....	2	.....	....	.....	....	.....	....	1	.....	
Western district	....	.....	4	293.43	....	.....	....	.....	....	134	48,500.00	
West Virginia	....	.....	2	1,800.00	....	.....	....	.....	....	3	.....	
Wisconsin:												
Eastern district	....	.....	1	.....	....	.....	....	.....	....	17	.....	
Western district	2	1,549.60	3	913.55	....	.....	....	.....	....	21	14,039.61	
Alaska	....	.....	....	.....	....	.....	8	.....	....	....	.....	
Arizona	....	.....	1	28.16	....	.....	4	.....	....	12	21,635.66	
Dakota	3	2,770.20	1	.....	....	.....	....	.....	....	14	6,226.28	
Idaho	....	.....	8	34,930.59	....	.....	....	.....	....	15	221,826.30	
Montana	1	18.50	1	140.83	....	.....	....	.....	....	19	595,300.00	
New Mexico	1	1,070.05	2	683.16	....	.....	....	.....	....	6	300.00	
Utah	1	86.68	1	187.16	....	.....	....	.....	....	154	238,851.00	
Washington	2	2,065.87	....	.....	....	.....	10	.....	2	33	323,878.02	
Wyoming	....	.....	....	.....	....	.....	....	.....	....	21	243,342.21	
District of Columbia	1	293.48	....	.....	....	.....	....	.....	....	3	7,325.81	
Total	76	171,590.13	232	94,724.70	23	10,676.73	251	75,267.46	794	2,199	3,242,000.83	

No. 7.—*Statistical summary of business arising from suits, etc., in which the United States is a party or has an interest, etc.*—Continued.

Judicial districts.	In suits brought during the fiscal year.							
	Total amount reported sued for.	Total amount in judgment in favor of the United States.	Total amount reported collected.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.	Pending.	Whole number of suits commenced.
Alabama:									
Northern district	$10.735.56	$350.65	$100.65	2	....	9	....	57	68
Middle district	4,600.00	2,142.10	.....	38	....	16	....	11	65
Southern district	73,400.00	2,383.65	360.00	124	....	34	....	45	203
Arkansas:									
Eastern district	12,704.37	4,949.91	746.87	9	....	2	....	5	16
Western district	108,077.74	18,006.20	324.83	109	....	4	....	29	142
California, northern district	136,469.32	1,630.00	69,817.64	32	2	8	....	26	68
Colorado	150,126.28	2,706.30	3,988.36	16	....	4	....	10	30
Connecticut	15,000.00	755.08	755.08	2	....	....	....	1	3
Delaware	198.14	.....	.....	.....	....	....	....	1	1
Florida:									
Northern district	186,303.26	30.00	.....	1	....	....	....	11	12
Southern district	7,250.22	525.73	2,924.75	11	....	2	....	6	19
Georgia:									
Northern district	23,350.00	1,171.00	717.52	4	....	28	....	62	94
Southern district	.....	925.95	246.16	6	....	....	....	2	8
Illinois:									
Northern district	14,814.56	20,768.66	11,157.83	17	3	1	....	33	54
Southern district	1,720.35	2,146.90	1,711.69	27	....	....	....	3	30
Indiana	.....	1,550.51	1,364.20	15	..	....	....	1	16
Iowa:									
Northern district	.....	322.00	.....	6	....	....	....	.....	6
Southern district	2,481.83	842.61	1,224.89	7	....	3	....	2	12
Kansas	49,074.24	770.00	568.75	12	....	5	....	42	59
Kentucky	29,583.00	6,390.00	1,260.22	13	....	4	....	17	34
Louisiana:									
Eastern district	163,194.55	3,345 09	331.82	6	....	3	....	20	29
Western district	27,856.24	150.00	53.00	1	....	2	....	16	19
Maine	7,268.62	940.92	2,082.80	9	1	4	....	2	16
Maryland	10,476.25	1,287.31	1,237.31	5	....	2	....	4	11
Massachusetts	23,666.99	1,851.00	2,041.79	54	....	8	....	41	103
Michigan:									
Eastern district	15,445.18	765.86	816.64	8	....	6	....	19	33
Western district	32,414.27	5,102.67	4,895.02	12	....	....	....	13	25
Minnesota	77,338.78	1,411.00	3,012.22	18	....	6	....	58	82
Mississippi:									
Northern district	1,245.65	416.77	.....	4	....	1	....	2	7
Southern district	27,919.36	6,982.55	1,326.81	24	....	5	....	10	39
Missouri:									
Eastern district	5,765.15	6,389.63	1,297.81	22	..	2	1	2	27
Western district	.....	11,893.29	2,952.60	73	....	7	....	7	87
Nebraska	1,340.30	2,126.57	1,089.00	41	....	....	....	4	45
Nevada	1,785.59	.....	1,076.76	.....	....	2	....	.....	2
New Hampshire	639.60	.....	.....	.....	....	....	....	1	1
New Jersey	12,481.65	12,095.10	576.08	17	....	2	....	5	24
New York:									
Northern district	15,833.67	2,352.00	875.00	30	....	....	....	7	37
Southern district	38,952.93	8,482.25	14,960.01	73	1	30	....	699	803
Eastern district	23,733.64	1,764.00	1,760.00	15	....	..	....	10	25
North Carolina:									
Eastern district	1,650.00	75.42	50.00	1	....	2	....	3	6
Western district	36,214.08	7,140.00	15.55	36	....	24	....	117	177
Ohio:									
Northern district	4,505.62	3,070.31	2,342.27	17	....	2	....	6	25
Southern district	5.304.80	2,824.78	1,364.28	19	....	3	....	11	33
Oregon	210,661.67	4,685.00	4.083.39	96	....	....	....	19	115
Pennsylvania:									
Eastern district	71,542.73	14,545.44	11,245.08	11	3	7	....	68	89
Western district	911.25	694.86	39.21	8	....	....	....	2	10
Rhode Island	1,054.68	.....	.....	.....	....	....	....	3	3
South Carolina	94.26	1,475.00	.....	9	....	....	....	1	10
Tennessee:									
Eastern district	22,623.29	1,692.23	.....	12	....	3	....	24	39
Middle district	38,363.04	8,307.15	.....	21	....	14	....	53	88
Western district	11,860.00	375.00	.....	6	....	19	....	16	41

No. 7.—*Statistical summary of business arising from suits, etc., in which the United States is a party or has an interest, etc.*—Continued.

Judicial districts.	In suits brought during the fiscal year.								
	Total amount reported sued for.	Total amount in judgment in favor of the United States.	Total amount reported collected.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.	Pending.	Whole number of suits commenced.
Texas:									
Northern district	$5,868.07	$5,785.97	$1,915.42	16	....	1	....	3	20
Eastern district	30,265.76	660.00	35.50	9	....	3	....	9	21
Western district	64,037.16	1,187.00	842.52	15	2	1	....	5	23
Vermont	1,000 00	.....	1,750.00	.....	....	6	....	.....	6
Virginia:									
Eastern district	.....	1,150.00	.....	3	....	....	....	.....	3
Western district	48,793.43	709.43	490.93	5	...	12	....	121	138
West Virginia	1,800.00	948.02	.....	5	....	....	....	.....	5
Wisconsin:									
Eastern district	.....	584.00	189.15	18	....	....	....	.....	18
Western district	16,502.76	1,304.32	526.76	13	....	....	....	13	26
Alaska	.....	.....	.....	3	....	4	...	1	8
Arizona	21,663.82	317.94	86.00	11	....	....	....	6	17
Dakota	8,996.48	1,380.50	143.05	11	....	....	....	7	18
Idaho	256,756.89	33,792.75	129.10	10	....	....	....	13	23
Montana	595,459.33	1,833.21	2,285.74	17	....	....	....	4	21
New Mexico	2,053.21	105.00	276.80	2	....	2	....	5	9
Utah	239,124.84	46,267.80	3,413.45	127	....	2	....	27	156
Washington	325,943.89	4,048.42	5,460.89	23	5	1	....	18	47
Wyoming	243,342.21	.....	.....	1	1	1	....	18	21
District of Columbia	7,619.29	.....	.....	.....	....	....	....	4	4
Total	3,594,259.85	280,682.81	174,339.20	1,388	18	307	1	1,861	3,575

No. 7.—*Statistical summary of business arising from suits, etc.*—Continued.

Judicial districts.	In suits brought prior to the fiscal year.						Total number of judgments rendered in favor of the United States.	Total number of suits disposed of.	Whole amount of judgments rendered in favor of the United States.	Whole amount of collections from all sources.
	Amount of judgments reported in old suits.	Amount reported collected in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.				
Alabama:										
Northern district	$1,200.00	$40.51	9	..	19	....	11	39	$1,550.65	$141.16
Middle district	1,492.20	666.70	20	....	8	....	58	82	3,634.30	666.70
Southern district	4,199.61	1,364.76	48	....	26	..	172	232	6,583.26	1,724.76
Arkansas:										
Eastern district	28,460.71	1,585.34	3	2	2	....	12	18	33,410.62	2,332.21
Western district	13,181.90	3,148.28	23	....	4	....	132	140	31,188.10	3,473.11
California, northern district	11,639.02	1,273.48	5	9	11	....	37	67	13,269.02	71,091.12
Colorado	3,380.58	5,697.17	11	2	....	....	27	33	6,086.88	9,685.53
Connecticut	.....	.....	....	....	....	....	2	2	755.08	755.08
Delaware	.....	.....	....	....	....	....	.....	.....	.....	.....
Florida:										
Northern district	100.00	696.00	1	....	2	....	2	4	130.00	696.00
Southern district	766.09	8,010.91	2	....	....	....	13	15	1,291.82	10,935.66
Georgia:										
Northern district	500.00	572.95	1	....	4	....	5	37	1,671.00	1,290.47
Southern district	525.95	159.85	1	....	....	....	7	7	1,451.90	406.01
Illinois:										
Northern district	111,455.35	933.26	7	3	1	....	24	32	132,224.01	12,091.09
Southern district	400.00	2,011.98	1	....	1	....	28	29	2,546.90	3,723.67
Indiana	101.00	119.58	3	1	....	....	18	19	1,651.51	1,483.78
Iowa:										
Northern district	25.00	148.18	1	....	....	....	7	7	347.00	148.18
Southern district	1,822.20	4,262.77	3	2	3	....	10	18	2,664.81	5,487.66
Kansas	1,225.95	88.50	11	5	3	....	23	36	1,995.95	657.25
Kentucky	5,595.50	310.05	10	....	1	....	23	28	11,985.50	1,570.27
Louisiana:										
Eastern district	11,831.62	3,890.15	6	....	30	..	12	45	15,176.71	4,221.97
Western district	4,731.96	.....	4	1	7	....	5	15	4,881.96	53.00
Maine	1,319.80	2,006.08	3	1	6	...	12	24	2,260.72	4,088.88
Maryland	6,141.92	165.67	4	....	....	2	9	13	7,429.23	1,402.98
Massachusetts	392.80	5,585.53	7	4	13	....	61	86	2,243.80	7,627.32
Michigan:										
Eastern district	4,601.92	515.10	2	....	7	....	10	23	5,367.78	1,331.74
Western district	3,081.50	930.48	5	1	....	....	17	18	8,184.17	5,825.50
Minnesota	1,127.25	16,435.27	6	....	14	....	24	44	2,538.25	19,447.49
Mississippi:										
Northern district	3,079.84	2,177.78	5	....	....	....	9	10	3,496.61	2,177.78
Southern district	51,669.20	1,848.70	5	2	5	....	29	41	58,651.75	3,175.51
Missouri:										
Eastern district	3,601.00	38.95	7	3	3	....	29	38	9,990.63	1,336.76
Western district	460.38	1,029.45	7	....	3	....	80	90	12,353.67	3,982.05
Nebraska	4,009.61	1,844.21	3	1	2	....	44	47	6,136.18	2,933.21
Nevada	.....	.....	1	1	....	....	1	4	.....	1,076.76
New Hampshire	1,742.56	645.03	2	....	1	....	2	3	1,742.56	645.03
New Jersey	.....	90.47	....	....	....	..	17	19	12,095.10	666.55
New York:										
Northern district	75.00	4.10	4	....	74	....	34	108	2,427.00	879.10
Southern district	19,218.53	26,860.16	28	17	450	....	101	599	27,700.78	41,820.17
Eastern district	1.25	125.00	2	....	25	....	17	42	1,765.25	1,885.00
North Carolina:										
Eastern district	545.17	759.27	3	....	1	....	4	7	620.59	809.27
Western district	4,990.00	353.85	27	....	18	....	63	105	12,130.00	369.40
Ohio:										
Northern district	354.36	461.29	2	....	1	....	19	22	3,424.67	2,803.56
Southern district	406.75	1,226.79	3	1	14	....	22	40	3,231.53	2,504.07
Oregon	7,676.01	3,758.52	12	2	1	....	108	111	12,361.01	7,841.91
Pennsylvania:										
Eastern district	2,646.80	949.79	5	11	74	....	16	111	17,192.24	12,194.87
Western district	10.00	2,765.80	1	....	2	....	9	11	704.86	2,805.01

No. 7.—*Statistical summary of business arising from suits, etc.*—Continued.

Judicial districts.	In suits brought prior to the fiscal year.									
	Amount of judgments reported in old suits.	Amount reported collected in old suits.	Decided for the United States.	Decided against the United States.	Settled, dismissed, etc.	Remitted.	Total number of judgments rendered in favor of the United States.	Total number of suits disposed of.	Whole amount of judgments rendered in favor of the United States.	Whole amount of collections from all sources.
Rhode Island			2				2	2		
South Carolina	$500.00	$2,474.01	1		1		10	11	$1,975.00	$2,474.01
Tennessee:										
Eastern district	9,812.74	98,800.00	16		33		28	64	11,504.97	98,800.00
Middle district	9,000.00	174,394.49	22		41		43	98	17,307.15	174,394.49
Western district	3,000.00	613.43	1				7	26	3,375.00	613.43
Texas:										
Northern district	6,305.00	1,431.05	7		1		23	25	12,090.97	3,346.47
Eastern district	279.22	321.56	2		2		11	16	939.22	357.06
Western district	1,802.81	1,970.69	2	2			17	22	2,989.81	2,813.21
Vermont	300.00	311.48	1		5		1	12	300.00	2,061.48
Virginia:										
Eastern district	29.63	872.73	1		1		4	5	1,179.63	872.73
Western district	2,458.27	268.02	5		4		10	26	3,167.70	758.95
West Virginia	250.00	216.00	1		2		6	8	1,198.02	216.00
Wisconsin:										
Eastern district				1			18	19	584.00	189.15
Western district	6,323.40	6,896.18	4		2		17	19	7,627.72	7,422.94
Alaska							3	7		
Arizona	30,076.82	204.30	6				17	17	30,394.76	290.30
Dakota	6,171.56	2,679.80	4	1	2		15	18	7,552.06	2,822.85
Idaho	8,006.00	1,007.96	6		8		16	24	41,798.75	1,137.06
Montana	3,197.80	1,670.96	5	1	2		22	25	5,031.01	3,956.70
New Mexico	991.46	1,956.53	8				10	12	1,096.46	2,233.33
Utah	7,817.27	10,081.41	27		2		154	158	54,085.07	13,494.86
Washington	2,803.30	15,081.51	11	3	2		34	45	6,851.72	20,542.40
Wyoming		1,892.35			4		1	7		1,892.35
District of Columbia	19,708.13	586.10	5	3			5	8	19,708.13	586.10
Total	438,619.70	429,288.27	451	80	948	2	1,839	3,195	719,302.51	603,627.47

No. 8.—*Statement showing the number of suits in which the United States was a party or had an interest, commenced in each year from the establishment of the office of the Solicitor of the Treasury to June* 30, 1886; *also the aggregate amount claimed in said suits, together with the aggregate sums collected in each of said years.*

Years.	Number of suits commenced.	Amount claimed.	Amount collected.
1830	403		
1831	465		
1832	615		
1833	457		
1834	447		
1835	282		
1836	430		
1837	4, 570		
1838	1, 089		
1839	1, 319	$25, 494, 359. 00	$6, 210, 726. 93
1840	804		
1841	418		
1842	614		
1843	387		
1844	421		
1845	447		
1846	364		
1847	250		
1848	155		
1849	102	277, 310. 26	4, 766. 04
1850	91	229, 583. 59	29, 987. 30
1851	352	131, 379. 87	48, 002. 52
1852	437	290, 281. 18	14, 345. 97
1853	84	211, 193. 16	28, 112. 41
1854	586	667, 560. 56	351, 235. 59
1855	918	705, 745, 68	436, 722. 17
1856	947	1, 271, 040. 35	517, 404. 64
1857	520	1, 130, 979. 78	748, 532. 07
1858	726	2, 054, 092. 11	398, 064. 09
1859	744	916, 492. 84	1, 246, 805. 71
1860	760	751, 704. 86	434, 201. 32
1861	529	44, 279. 16	343, 346. 46
1862	1, 072	1, 463, 229. 55	461, 438. 87
1863	2, 051	1, 066, 939. 05	*a*2, 997, 709. 45
1864	2, 604	856, 644. 34	*b*7, 985, 532. 91
1865	2, 348	2, 199. 527. 35	*c*9, 558, 621. 42
1866	4, 672	*d*8, 066, 629. 65	*e*4, 577, 363. 76
1867	3, 873	*f*13, 582, 619. 22	2, 620, 696. 09
1868	2, 004	10, 970, 147. 59	644, 517. 42
1869	2, 169	10, 087, 346. 98	719, 795. 24
1870	1, 868	5, 367, 007 44	477. 025. 37
1871	2, 116	12, 604, 601. 01	1, 289, 920. 06
1872	1, 854	8, 567, 185. 11	1, 000, 422. 41
1873	2, 715	7, 758, 168. 59	778, 252. 17
1874	2, 986	10, 117. 653. 50	1, 113, 112. 39
1875	2, 734	10, 160, 212. 91	621, 950. 18
1876	2, 339	7, 001, 358. 77	868, 198. 41
1877	1, 874	*g*14, 073, 031. 17	2, 052, 973. 58
1878	2, 326	2, 340, 811. 35	364, 537. 44
1879	2, 060	3, 755, 831. 39	608, 632. 02
1880	2, 399	1, 566, 307. 86	448, 871. 41
1881	2, 716	1, 366, 758. 73	875, 564. 48
1882	2, 941	1, 625, 107. 21	488, 995 53
1883	2, 703	1, 947, 573. 13	1, 324, 529. 92
1884	3, 216	1, 654, 303. 86	356, 207. 23
1885	2, 903	3, 235, 889. 47	932, 682. 14
1886	3. 941	6, 809, 290. 45	380, 509. 71
1887	3, 575	3, 594, 259. 85	603, 627. 47
Total	88, 594	186, 414, 437. 93	54, 963, 935. 20

a $2,665,276.01 of this collection were in prize and confiscation cases.
b $7,700,412 60 of this collection were in prize and confiscation cases.
c $9,055,867.41 of this collection were in prize and confiscation cases.
d $1,416,232.42 of this amount were in internal-revenue cases, since 1867 under control, by law, of Commissioner of Internal Revenue.
e $2,440,860.12 of this collection were in prize and confiscation cases.
f $4,513,806.44 of this amount were in internal-revenue cases, since 1867 under control, by law, of the Commissioner of Internal Revenue.
g $10,876,600 of this amount involved in six suits against the Kansas Pacific Railroad Company to recover moneys illegally obtained from the United States.

Statement of real property in charge of the Solicitor of the Treasury, acquired in the collection of debts due the United States, during the fiscal year ending June 30, 1887.

When acquired.	From whom acquired,	Description.	Where situated.
July 6, 1886..	W. J. Fletcher	House and lot in the city of Atlanta...	Fulton County, Ga.
Jan. 10, 1887..	W. H. Bolton *et ux*....	Lots 6, 7, 8, 10, 11, 12, 13, 14, and 15, in block 6 in Clark, Martin & Layton's subdivision of S. ½ of N. ½ of SW. ¼ of section 14, T. 38 N., R. 14 E. of third principal meridian, in the city of Chicago.	Cook County, Ill.

Statement of real property heretofore reported as belonging to the United States, the title to which has been found, on examination, to be invalid.

When reported acquired.	From whom reported acquired.	Description.	Where situated.
Aug. 21, 1848.	B. A. Ludlow.....	W. ½ SW. ¼ sec. 30, T. 7 S., R. 10 W.; E. ½ SE. ¼ sec. 25, T. 7 S., R. 11 W.	Harrison County, Miss.
June 2, 1862..	P. Quigley *et ux*.....	N. ½ lot 157, sec. 26, within corporate limits of Dubuque.	Dubuque County, Iowa.
Apr. 15, 1880.	W. J. O'Bannon	SW. ¼, W. ½ SE. ¼, SW. ¼ NE. ¼, and NE. ¼ NE. ¼ sec. 26, T. 3, R. 10; S. ½ NW. ¼ sec. 11, T. 2, R. 10; N. ½ NW. ¼ sec. 34, T. 2, R. 10; part of SW. ¼ sec. 35, T. 3, R. 10; NW. ¼ sec. 14, T. 2, R. 10; SE. ¼ NE. ¼ sec. 21, T. 2, R. 10; SW. ¼ sec. 23, T. 3, R. 10; S. ½ NE. ¼ sec. 23, T. 3, R. 10; NE. ¼ SE. ¼ sec. 36, T. 3, R. 10; SE. ¼ NE. ¼ sec. 31, T. 1, R. 9; sec. 26, T. 3, R. 9; W. ½ SW. ¼ sec. 34, T. 2, R. 10; sec. 32, T. 2, R. 10; 10-acre lot in town of Brewton; lot 9, block 15, same town; steam saw-mill on Murder Creek.	Escambia County, Ala.
Aug. 31, 1880.	F. M. Case.....	The undivided half of lots 1 and 2, block 31, city of Pueblo.	Pueblo County, Colo.
Mar. 2, 1882..	J. A. Maddox.....	Parts of land lots 170, 175, 208, and 209, in twelfth district, third section.	Whitfield County, Ga.

Statement of real property in charge of the Solicitor of the Treasury, sold under decrees of court, the sale of which has not heretofore been reported.

When and from whom acquired.	Description.	When and to whom sold.	Amount sold for.
Jan. 16, 1860; J. H. Pennington.	A tract of 255 acres of land in range 5, section 2, on waters of Big Buffalo Creek.	Sons of J. H. Pennington.	$369.60
Sept. 30, 1871; S. S. Smoot (mortgage).	Lot 12, Kidwell's subdivision of square 217, in the city of Washington, D. C.	H. F. Page.....	15,450.00

Three suits, involving the title to land by law in charge of this office, are pending in the Supreme Court of the United States, and one suit in the Court of Claims. Ten suits in ejectment, brought by the United States to try title to land, also by law in charge of this office, are likewise pending in several of the States.

EXHIBIT L.—*Report of the Librarian.*

DEPARTMENT OF JUSTICE,
Washington, November 1, 1887.

SIR: I have the honor to present herewith the annual report relating to the library of the Department of Justice.

For the fiscal year included in this report Congress appropriated $1,000 for the purchase of books for this library, an amount much too small to get the publications daily needed for the work of this Department, and the lack of which causes delay and vexation.

I therefore repeat the request made last year that $3,000 be appropriated for the coming year, so that $2,000 can be spent for law reports and works on jurisprudence, and $1,000 to complete the sets of the several State statutes.

No shelf room has been provided during the past year for the safekeeping of the very valuable Congressional and other documents belonging to this library. The need for this is urgent. This continued lack of care has already caused loss of some and injury to many of these volumes.

During the fiscal year July 1, 1886, to June 30, 1887, there were purchased:

	Volumes.
United States circuit and district court reports	4
State reports	106
English, Scotch, Irish, and Canadian reports	245
English statutes	2
United States digests (5)	11
State digests (3)	3
English digests (1)	2
Works on jurisprudence	40
Encyclopædias (2)	5
Dictionaries (1)	2
Manuals	1
Histories (4)	8
Almanacs and year books, United States and foreign	2
Law periodicals:	
United States (6)	9
English	2
Canadian	1
German	2
French	1
Other periodicals	3
Total number of volumes purchased	444
Received from Congress and the Executive Departments	200
Received from the State library of California:	
Statutes and amendments to the codes of California—extra session of 1885–'86 and twenty-seventh regular session	1
From the State mineralogist:	
Sixth annual report, 1886	1
Received from the State library of Connecticut:	
Public acts of Connecticut, January sessions, 1886 and 1887	1
Special acts and resolutions, January sessions, 1886 and 1887	1
Colonial records of Connecticut, Vol. 14	1
Received from the Territorial library of Dakota:	
Laws of the Territory of Dakota, sixteenth session, 1885	1
Dakota reports, Vol. 3	1
Received from the State library of Georgia:	
Acts and resolutions of the State of Georgia, regular sessions of 1877–'79, 1880–'81, 1882–'83, 1884–'85, and 1886	6

Received from the Territorial library of Idaho:
Revised statutes of the Territory of Idaho for 1887 1
Council and house journals for 1886–'87 2
Received from the State library of Illinois:
Illinois supreme court reports, Vols. 114, 115, 116, and 117 4
Laws of Illinois, 1885 2
Laws of Illinois, 1886 2
From Edward J. Hill, attorney at law:
Digest of Illinois reports, Vols. 1, 2, 3, and 4 4
Received from the State library of Indiana:
Biennial report and opinions of the attorney-general of Indiana, Vols. 1 and 2 2
Laws of the State of Indiana, fifty-fourth session, 1885 2
Laws of the State of Indiana, fifty-fifth sesssion, 1886 2
Received from the State library of Iowa:
Laws of the State of Iowa, session of 1886 1
Received from the State library of Kansas:
Kansas reports, Vols. 33, 34, and 35 3
Received from the State library of Kentucky:
Acts of the State of Kentucky, session of 1885–'86, Vols. 1 and 2 2
Received from the State library of Louisiana:
Acts of the State of Louisiana, session of 1886 1
Received from the State library of Maine:
Acts and resolves of the State of Maine for 1885 and 1887 2
Received from the State library of Maryland:
Laws of Maryland, sessions of 1880, 1882, 1884, and 1886 4
Received from the State library of Massachusetts:
Acts and resolves of the province of Massachusetts Bay, Vol. 5 1
Acts and resolves of the State (Commonwealth) of Massachusetts, sessions of 1885 and 1886 2
Received from the State library of Minnesota:
General laws of Minnesota, twenty-fifth session, 1887 1
Minnesota reports, Vol. 34 1
Received from the State of Nevada:
Statutes of Nevada, thirteenth session, 1887 1
Received from the State library of New York:
Laws relating to the commissioners of emigration of the State of New York, edition of 1871 1
Annual report of the commissioners of emigration for 1885 1
Laws of New York, one hundred and ninth session, 1886 1
Laws of New York, 1777 to 1801, Vols. 1, 2, 3, 4, and 5 4
Received from the State library of North Carolina:
Laws of North Carolina, 1879, 1880, 1881, 1883, 1885, and 1887 6
Received from the State library of Ohio:
Laws of Ohio, 1884, 1885, 1886, and 1887 4
Received from the State library of Pennsylvania:
Laws of Pennsylvania, 1885 1
Received from the State library of South Carolina:
Acts and joint resolutions of South Carolina, 1885, 1 copy, and 1886, 2 copies. 3
South Carolina reports, Vol. 23 1
Received from the State library of Tennessee:
Acts of Tennessee, 1887 1
Acts of Tennessee, extra session, 1885 1
Received from the State library of Texas:
General laws of Texas, special session, eighteenth, 1884 1
Regular session, nineteenth, 1885 1
Regular session, twentieth, 1887 1
Received from the Territorial library of Utah:
Laws of Utah, 1886 1
Received from the State library of Vermont:
Laws of Vermont 2
Received from the State library of Virginia:
Acts of Virginia, session of 1885–'86 1
Received from the Territorial library of Washington:
Laws of Washington Territory, 1885–'86 1
Washington Territory reports, Vol. 2 1
Received from the secretary of state of West Virginia:
Statutes of West Virginia relative to corporations, 1885 and 1886, 2 copies of each 4

Received from the Territorial library of Wyoming:
Laws of Wyoming, ninth assembly, 1886 1

Total 290
Pamphlets from various sources 30

SUMMARY.

Books received from Congress and the Executive Departments 200
Books purchased 444
Books received otherwise than by purchase 97
Pamphlets 30

Total 771

	Copies received.	Copies distributed.
Revised Statutes of the United States, second edition, 1878	25	25
Revised Statutes relating to the District of Columbia, Post-Roads, Public Treaties	.....	8
Supplement to the Revised Statutes of the United States, Vol. 1, 1874–'81	.....	20
United States Statutes at Large:		
Volume 18	.....	14
Volume 19	.....	14
Volume 20	.....	14
Volume 21	.....	14
Volume 22	.....	14
Volume 23	.....	14
United States Statutes:		
First session Forty-ninth Congress, 1885–'86	525	525
Second session Forty-ninth Congress, 1886–'87	525	525

Received from the Secretary of War: Official Records of the Union and Confederate Armies, Series I, Vol. 16, Part 2, 50 copies; Series 1, Vol. 17, Part 1, 50 copies; Series 1, Vol. 12, Part 2, Supplement, 50 copies; Series 1, Vol. 17, Part 2, 50 copies; distributed as directed, the reserve number being retained.

Received from the Secretary of the Interior: United States Supreme Court Reports, Vol. 117, 150 bound copies; Vol. 118, 160 bound and 25 pamphlet copies; Vol. 119, 160 bound and 25 pamphlet copies; and Vol. 120, 16 bound and 25 pamphlet copies; all distributed.

Received 20 copies of the United States Court of Claims Reports, Vol. 21; all distributed.

Received from the Government Printing Office 1,600 copies of the Annual Report of the Attorney-General for 1886.

There were distributed:

Annual Report of the Attorney-General for—	Volumes.
1873	6
1874	6
1875	7
1878	7
1879	8
1880	10
1881	10
1883	30
1884	35
1885	1,560
1886	

Register of the Department of Justice for—	
1883	2
1884	30
1886	1,500
Opinions of the Attorneys-General:	
Volume 13	18
Volume 14	21
Volume 15	21
Volume 16	24
Digest of Opinions of the Attorneys-General, 1789–'81	60
Record of the Star-Route Trials, second trial, volumes 1, 2, 3, and 4	4
Laws of the United States applicable to Alaska	4

Respectfully submitted.

M. B. CUMMINGS,
Librarian.

Hon. AUGUSTUS H. GARLAND,
Attorney-General.

EXHIBIT M.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June* 30, 1887.

District.	Prison and location.	Name of warden or superintendent.	Districts from which prisoners have been received during year.	Number received, discharged, and in prison.					Discharged during year.				
				In prison July 1, 1886.	Received July 1, 1886, to June 30, 1887.	Total in prison during year.	Discharged July 1, 1886, to June 30, 1887.	In prison June 30, 1887.	By expiration of sentence.	Died.	Pardoned.	By habeas corpus.	Transferred to insane asylum.
Arizona	Territorial penitentiary, Yuma	Thomas Gates	Arizona	9	14	23	15	8	15	....	....	....	....
Arkansas, eastern	Arkansas State penitentiary, Little Rock	Geo. A. Leiper	Arkansas	4	48	52	50	2	49	1	....	....	....
California, northern	California State prison, San Quentin	Paul Shirley	California	20	4	24	12	12	10	....	1	....	1
	State prison, at Folsom	Jno. McComb	do	3	1	4	.....	4	.....	....	....	....	....
Connecticut	Connecticut State prison, Wethersfield	S. E. Chamberlain	Connecticut	9	2	11	5	6	5	....	....	....	....
Dakota	United States penitentiary, Sioux Falls	D. W. Maratta	Dakota, Idaho, and Nebraska.	.....	7	7	3	4	3	....	....	....	....
District of Columbia	Reform School of the District of Columbia, Washington, D. C.	G. A. Shallenberger		4	.....	4	2	2	1	....	....	....	1
Idaho	United States penitentiary, Boisé City	Ezra Baird	Idaho	15	10	25	23	2	*22	....	1	....	....
Illinois, northern	Illinois State penitentiary, Joliet	R. W. McClaughry	Illinois, northern	14	4	18	7	11	7	....	....	....	....
	House of Correction, Chicago	S. E. Felton	do	2	4	6	3	3	3	....	....	....	....
Illinois, southern	Southern Illinois penitentiary, Chester	G. M. Mitchell	Eastern and western Arkansas, southern Illinois, eastern and western Louisiana, New Mexico, northern, eastern, and western Texas.	119	143	262	55	207	46	....	9	....	....
Indiana	Indiana State prison, North Michigan City	James Murdock	Indiana	25	3	28	11	17	9	1	1	....	....
	Indiana Reform School for Boys, Plainfield	T. J. Charlton	do	2	.....	2	2	.....	2	....	....	....	....
	Reformatory Institution for Women and Girls, Indianapolis.	Sarah F. Keeley	do	.....	1	1	.....	1	.....	....	....	....	....
Iowa, northern	Iowa State penitentiary, Anamosa	M. Barr	Iowa	6	3	9	5	4	4	....	1	....	....
Iowa, southern	Iowa State penitentiary, Fort Madison	G. W. Crosley	do	5	.....	5	4	1	4	....	....	....	....
Kansas	Kansas State penitentiary, Lansing	John H. Smith	Kansas	7	21	28	4	24	4	....	....	....	....
Kentucky	Industrial School of Reform, Louisville	P. Caldwell	Kentucky, North Carolina, Texas.	.....	4	4	1	3	1	....	....	....	....
Maine	Maine State prison, Thomaston	G. S. Bean	Maine	4	1	5	.....	5	.....	....	....	....	....
	State Reform School, Portland	J. R. Farrington	do	.....	1	1	.....	1	.....	....	....	....	....
Maryland	Maryland penitentiary, Baltimore	John W. Horn	Maryland	6	3	9	2	7	1	....	1	....	....

Massachusetts	Massachusetts State prison, Boston	E. J. Russell	Massachusetts	6	4	10	.....	10	.....	.....	.....	.....	.....
	Massachusetts Reformatory, Concord	Gardiner Tufts	.....do	1	1	2	1	1	1	.....	.....	.....	.....
Michigan, eastern	House of Correction, Detroit	Joseph Nicholson	Michigan, eastern and western.	345	8	353	187	166	160	6	5	12	4
Minnesota‡	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Missouri, western	Missouri State penitentiary, Jefferson City	D. W. Marmaduke	Missouri, eastern and western.	10	4	14	10	4	10	.....	.....	.....	.....
Montana	United States penitentiary, Deer Lodge	R. S. Kelley	Montana	11	6	17	5	12	5	.....	.....	.....	.....
Nevada	Nevada State prison, Carson City	F. J. McCullough	Nevada	2	5	7	1	6	1	.....	.....	.....	.....
New Hampshire	New Hampshire State prison, Concord	Frank S. Dodge	New Hampshire	9	.....	9	7	2	7	.....	.....	.....	.....
	New Hampshire State Industrial School, Manchester.	J. C. Ray	.....do	1	.....	1	1	.....	1	.....	.....	.....	.....
New Jersey	New Jersey State prison, Trenton	J. H. Patterson	New Jersey	20	11	31	13	18	11	1	1	.....	.....
	Hudson County penitentiary, Snake Hill	John Grimes	.....do	.....	1	1	1	.....	1	.....	.....	.....	.....
New York	State prison, Auburn	.....	New York, northern, eastern, and southern.	22	8	30	13	17	9	1	3	.....	.....
	Albany County penitentiary, Albany	John McEwen	District of Columbia, Florida, northern and southern; Georgia, northern and southern; Kentucky, Mississippi, northern and southern; Montana, New York, northern and southern; North Carolina, eastern and western; South Carolina, Tennessee, eastern, middle, and western; Virginia, eastern and western.	209	185	394	129	265	107	14	5	1	2
	Erie County penitentiary, Buffalo	A. N. Stickney	New York, northern, southern, and eastern.	58	28	86	32	54	30	.....	1	1	.....
	Monroe County penitentiary, Rochester	Alex. McWhorter	New York, northern and southern.	1	2	3	2	1	2	.....	.....	.....	.....
	New York State Reformatory, Elmira	Z. R. Brockway	New York, northern	15	6	21	7	14	7	.....	.....	.....	.....
	State Industrial School, Rochester	L. S. Fulton	.....do	1	.....	1	1	.....	1	.....	.....	.....	.....
New York, eastern	Kings County penitentiary, Brooklyn	John Green	New York, eastern	16	7	23	11	12	10	.....	1	.....	.....
New Mexico	New Mexico penitentiary, Santo Fé	Thomas P. Gable	New Mexico	.....	2	2	1	1	1	.....	.....	.....	.....
Ohio, northern	Work-house, House of Refuge and Correction, Cleveland.	W. D. Patterson	Ohio, northern	3	6	9	5	4	5	.....	.....	.....	.....
	City work-house, Toledo	A. H. Sawkins	.....do	4	14	18	18	.....	18	.....	.....	.....	.....
Ohio, southern	Ohio penitentiary, Columbus	E. G. Coffin	Ohio	24	13	37	10	27	10	.....	.....	.....	.....
Oregon	Oregon State penitentiary, Salem	Robert Clow		19	10	29	12	17	9	.....	3	.....	.....
Pennsylvania, eastern	Eastern State penitentiary, Philadelphia	M. J. Cassidy	Pennsylvania, eastern	33	5	38	22	16	22	.....	.....	.....	.....
Pennsylvania, western	Western penitentiary of Pennsylvania, Allegheny.	E. S. Wright	Pennsylvania, western	41	7	48	21	27	19	.....	2	.....	.....
Rhode Island	Rhode Island State prison, Cranston	Nelson Viall	Rhode Island	4	5	9	2	7	2	.....	.....	.....	.....
South Carolina	South Carolina penitentiary, Columbia	T. J. Lipscomb	South Carolina	5	2	7	5	2	5	.....	.....	.....	.....
Utah	Utah penitentiary, Salt Lake City	F. H. Dyer	Utah	61	166	227	120	107	119	.....	1	.....	.....

*One transferred to United States penitentiary, Sioux Falls, Dak. †Returned from insane asylum. ‡No report received.

EXHIBIT M.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June* 30, 1887—Continued.

District.	Prison and location.	Name of warden or superintendent.	Districts from which prisoners have been received during year.	Number received, discharged, and in prison.					Discharged during year.				
				In prison July 1, 1886.	Received July 1, 1886, to June 30, 1887.	Total in prison during year.	Discharged July 1, 1886, to June 30, 1887.	In prison June 30, 1887.	By expiration of sentence.	Died.	Pardoned.	By habeas corpus.	Transferred to insane asylum.
Vermont	Vermont State prison, Windsor	E. W. Oakes	Vermont	1	.....	1	1	.....	1	....	....	....	....
	Vermont House of Correction and Rutland County jail, Rutland.	G. N. Eayres	.....do	4	4	8	5	3	4	....	1	....	....
Washington	United States penitentiary, McNeil's Island.	T. J. Hamilton	Washington and Alaska	14	35	49	37	12	35	...	1	....	1
West Virginia	West Virginia penitentiary, Moundsville	Edward Robertson	West Virginia	19	4	23	16	7	15	1	....	....	....
Wisconsin, eastern	Wisconsin State prison, Waupun	George W. Carter.	Wisconsin	3	5	8	2	6	2	....	....	....	....
	Milwaukee County House of Correction, Milwaukee.	M. J. McLaughlin.	.....do	.....	10	10	8	2	8	....	....	....	....
Wyoming	United States penitentiary, Laramie City	T. J. Carr		12	4	16	4	12	3	...	....	1	....
	Total			1,228	842	2,070	914	1,156	827	25	38	15	9

EXHIBIT M.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June* 30, 1887—Continued.

Districts.	Prison and location.	Of those received during the year ending June 30, 1887.																
		Crimes or offenses.				Nativity.		Sex.		Habits of life.		Color.				Education.		
		Violation of revenue laws.	Counterfeiting.	Violation of postal laws.	Other offenses.	Born in United States.	Foreign born.	Males.	Females.	Claim to be temperate.	Admit themselves to be intemperate.	White.	Black.	Indian.	Chinese.	Read and write.	Read only.	Could neither read nor write.
Arizona	Territorial penitentiary, Yuma	12	.....	.....	2	9	5	13	1	8	6	13	....	1	....	9	.....	5
Arkansas, eastern	Arkansas State penitentiary, Little Rock	30	7	9	2	48	.....	48	.....	48	.....	38	8	....	2	48	.....	.....
California, northern	California State prison, San Quentin	.....	1	1	2	2	2	4	.....	1	3	4	....	....	....	4	.....	.....
	State prison at Folsom	.....	.....	.....	1	1	.....	1	.....	1	.....	1	....	....	....	1	.....	.....
Connecticut	Connecticut State prison, Wethersfield	.....	.....	.....	2	1	1	2	.....	2	.....	2	....	....	....	2	.....	.....
Dakota	United States penitentiary, Sioux Falls	.....	2	1	4	5	2	7	.....	7	.....	6	1	....	....	6	.....	1
District of Columbia	Reform School of the District of Columbia, Washington, D. C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Idaho	United States penitentiary, Boisé City	4	.....	2	4	5	5	10	.....	7	3	6	....	....	4	6	.....	4
Illinois, northern	Illinois State penitentiary, Joliet	.....	1	2	1	.....	4	4	.....	.....	4	4	....	....	....	4	.....	.....
	House of correction, Chicago	.....	1	3	.....	2	2	4	.....	4	.....	4	....	....	....	4	.....	.....
Illinois, southern	Southern Illinois penitentiary, Chester	27	18	18	80	133	10	142	1	115	28	100	34	9	...	78	10	55
Indiana	Indiana State prison, north, Michigan City	.....	1	.....	2	3	.....	3	.....	.....	3	2	1	....	....	2	.....	1
	Indiana reform school for boys, Plainfield	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	....	....	..	.....	.....	.....
	Reformatory institute for women and girls, Indianapolis.	.....	.....	.....	.....	1	.....	.....	1	1	.....	1	....	....	....	1	.....	.....
Iowa, northern	Iowa State penitentiary, Anamosa	.....	3	.....	.....	3	.....	3	.....	2	1	3	....	....	....	3	.....	.....
Iowa, southern	Iowa State penitentiary, Fort Madison	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....	....	.....	.....	.....
Kansas	Kansas State penitentiary, Lansing	.....	2	.....	19	20	1	21	.....	7	14	14	....	7	....	14	.....	7
Kentucky	Industrial school of reform, Louisville	.....	1	3	.....	4	.....	4	.....	4	.....	3	1	..	....	3	1	.....
Maine	Maine State prison, Thomastown	.....	.....	.....	1	1	.....	1	.....	1	.....	1	....	..	....	1	.....	.....
	State reform school, Portland	.....	.....	.....	1	1	.....	1	.....	1	.....	1	....	....	..	1	.....	.....
Maryland	Maryland penitentiary, Baltimore	.....	.....	1	2	3	.....	3	.....	2	1	2	1	....	....	2	.....	1
Massachusetts	Massachusetts State prison, Boston	.....	3	.....	*1	.....	4	4	.....	4	.....	3	1	....	....	3	.....	1
	Massachusetts reformatory, Concord	.....	.....	1	.....	1	.....	1	.....	1	.....	1	....	....	....	1	.....	.....
Michigan, eastern	House of correction, Detroit	4	2	2	.....	5	3	8	.....	6	2	8	....	....	....	8	.....	.....
Minnesota†		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Missouri, western	Missouri State penitentiary, Jefferson City	.....	3	.....	1	3	1	4	.....	1	3	3	1	....	....	3	.....	1
Montana	United States penitentiary, Deer Lodge	.....	.....	.....	6	5	1	6	.....	6	.....	5	....	1	..	5	.....	1
Nevada	Nevada State prison, Carson City	.....	.....	3	2	3	2	5	.....	3	2	5	....	....	....	5	.....	.....
New Hamphire	New Hampshire State prison, Concord	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	....	....	.....	.....	.....

* Returned from insane asylum.

† No report received.

EXHIBIT M.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June* 30, 1887—Continued.

Districts.	Prison and location.	Of those received during the year ending June 30, 1887.																
		Crimes or offenses.				Nativity.		Sex.		Habits of life.		Color.				Education.		
		Violation of revenue laws.	Counterfeiting.	Violation of postal laws.	Other offenses.	Born in United States.	Foreign born.	Males.	Females.	Claim to be temperate.	Admit themselves to be intemperate.	White.	Black.	Indian.	Chinese.	Read and write.	Read only.	Could neither read nor write.
New Hampshire	New Hampshire industrial school, Manchester	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Jersey	New Jersey State prison, Trenton	1	9	1	.....	4	7	11	.....	11	.....	11	.....	.....	.....	10	.....	1
	Hudson County penitentiary, Snake Hill	.....	.....	1	.....	1	.....	1	.....	.....	1	.....	1	.....	.....	1	.....	.....
New York	State prison, Auburn	1	5	.....	2	5	3	8	.....	4	4	8	.....	.....	.....	5	1	2
	Albany County penitentiary, Albany	33	33	19	100	176	9	168	17	45	140	106	79	.....	.....	102	11	72
	Erie County penitentiary, Buffalo	3	15	6	4	17	11	27	1	25	3	26	.....	2	.....	26	.....	2
	Monroe County penitentiary, Rochester	.....	1	.....	1	1	1	1	1	1	1	2	.....	.....	.....	2	.....	.....
	New York State reformatory, Elmira	.....	2	2	2	5	1	6	.....	5	1	6	.....	.....	.....	5	1	.....
	State industrial school, Rochester	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York, eastern	Kings County penitentiary, Brooklyn	.....	1	5	1	5	2	7	.....	7	.....	7	.....	.....	.....	7	.....	.....
New Mexico	New Mexico penitentiary, Santa Fé	1	.....	.....	1	.....	2	2	.....	2	.....	2	.....	.....	.....	1	1	.....
Ohio, northern	Work-house, house of refuge and correction, Cleveland.	.....	4	.....	2	6	.....	6	.....	3	3	6	.....	.....	.....	5	1	.....
	City work-house, Toledo	2	8	1	3	12	2	13	1	3	11	14	.....	.....	.....	12	.....	2
Ohio, southern	Ohio penitentiary, Columbus	.....	12	.....	1	7	6	13	.....	5	8	13	.....	.....	.....	5	1	7
Oregon	Oregon State penitentiary, Salem	.....	4	.....	6	10	.....	10	.....	8	2	10	.....	.....	.....	9	.....	1
Pennsylvania, eastern	Eastern State penitentiary, Philadelphia	.....	3	1	1	5	.....	5	.....	3	2	4	1	.....	.....	4	.....	1
Pennsylvania, western	Western penitentiary of Pennsylvania, Allegheny.	.....	4	.....	3	7	.....	7	.....	2	5	6	1	.....	.....	5	1	1
Rhode Island	Rhode Island State prison, Cranston	.....	2	2	1	2	3	5	.....	.....	5	4	1	.....	.....	5	.....	.....
South Carolina	South Carolina penitentiary, Columbia	1	.....	1	.....	2	.....	2	.....	2	.....	1	1	.....	.....	1	1	.....
Utah	Utah penitentiary, Salt Lake City	.....	1	2	163	46	120	165	1	160	6	166	.....	.....	.....	159	.....	7
Vermont	Vermont State prison, Windsor	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Vermont house of correction and Rutland County jail, Rutland.	2	.....	.....	2	4	.....	4	.....	3	1	4	.....	.....	.....	4	.....	.....
Washington Territory	United States penitentiary, McNeil's Island	.....	1	1	33	22	13	34	1	34	1	33	1	1	.....	31	.....	4
West Virginia	West Virginia penitentiary, Moundsville	.....	1	.....	3	4	.....	4	.....	1	3	3	1	.....	.....	4	.....	.....
Wisconsin, eastern	Wisconsin State prison, Waupun	1	2	2	.....	1	4	5	.....	3	2	5	.....	.....	.....	5	.....	.....
	Milwaukee County house of correction, Milwaukee.	1	.....	2	7	5	5	10	.....	9	1	9	.....	1	.....	7	.....	3
Wyoming	United States penitentiary, Laramie City	.....	.....	2	2	3	1	4	.....	4	.....	4	.....	.....	.....	4	.....	.....
	Total	123	153	94	472	609	233	817	25	572	270	680	134	22	6	633	29	180

EXHIBIT M.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June* 30, 1887—Continued.

Districts.	Prison and location.	Of those received during the year ending June 30, 1887.									Of those in prison June 30, 1887.					
		Social relations.		Previous conviction.		Age when admitted.					Idle or sick.		How employed.			
		Married.	Single.	In prison first time.	Having heretofore served sentence.	Under 20 years of age.	Between 20 and 30 years of age.	Between 30 and 40 years of age.	Between 40 and 50 years of age.	Over 50 years of age.	Idle.	Disabled or sick.	On contract.	Piece price.	State account.	Prison duties.
Arizona	Territorial penitentiary, Yuma	2	12	14	.....	2	5	5	.....	2	.....	.....	.....	.....	.....	8
Arkansas, eastern	Arkansas State penitentiary, Little Rock	24	24	48	.....	2	12	16	14	4	.....	.....	.....	.....	.....	2
California, northern	California State prison, San Quentin	1	3	4	.....	.....	3	1	.....	.....	.....	.....	.....	.....	10	2
	State prison at Folsom	.....	1	1	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	2	2
Connecticut	Connecticut State prison, Wethersfield	.....	2	1	1	.....	2	.....	.....	.....	1	.....	.....	.....	5	.....
Dakota	United States penitentiary, Sioux Falls	1	6	7	....	1	4	2	.....	.....	.....	.....	.....	.....	.....	4
District of Columbia	Reform School of the District of Columbia, Washington, D. C.	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	2
Idaho	United States penitentiary, Boisé City	3	7	10	.....	1	1	2	5	1	1	.....	.....	.....	.....	1
Illinois, northern	Illinois State penitentiary, Joliet	2	2	3	1	.....	2	1	.....	1	.....	.....	8	....	.....	3
	House of correction, Chicago	2	2	4	.....	2	.....	2	.....	....	.....	.....	.....	2	.....	1
Illinois, southern	Southern Illinois penitentiary, Chester	58	85	132	11	26	81	26	5	5	1	1	95	.....	.....	110
Indiana	Indiana State prison, North Michigan City	2	1	3	.....	.....	.....	.....	2	1	1	.....	15	.....	.....	1
	Indiana reform school for boys, Plainfield	.....	.....	.....	.....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....
	Reformatory institution for women and girls, Indianapolis.	1	.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....
Iowa, northern	Iowa State penitentiary, Anamosa	1	2	3	.....	.....	2	1	.....	.....	.....	1	.....	.....	3	.....
Iowa, southern	Iowa State penitentiary, Fort Madison	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....
Kansas	Kansas State penitentiary, Lansing	4	17	18	3	3	9	7	1	1	.....	.....	.....	.....	.....	24
Kentucky	Industrial school of reform, Louisville	.....	4	4	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	3	.....
Maine	Maine State prison, Thomaston	1	.....	1	.....	.....	.....	.....	1	....	.....	.....	.....	.....	5	.....
	State reform school, Portland	.....	1	1	.....	1	....	.....	.....	.....	.....	.....	.....	.....	1	.....
Maryland	Maryland penitentiary, Baltimore	3	.....	2	1	.....	2	1	.....	.....	.....	.....	4	.....	3	.....
Massachusetts	Massachusetts State prison, Boston	2	2	4	.....	.....	1	2	1	.....	3	.....	3	1	.....	3
	Massachusetts reformatory, Concord	.....	1	1	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....	.....
Michigan, eastern	House of correction, Detroit	4	4	7	1	1	2	1	.....	4	.....	.....	.....	.....	166	.....
Minnesota*		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

* No report received.

EXHIBIT M.—*Detailed statistics of the institutions where United States prisoners were confined during the year ending June* 30, 1887—Continued.

Districts.	Prison and location.	Of those received during the year ending June 30, 1887.										Of those in prison June 30, 1887.					
		Social relations.		Previous conviction.		Age when admitted.						Idle or sick.		How employed.			
		Married.	Single.	In prison first time.	Having heretofore served sentence.	Under 20 years of age.	Between 20 and 30 years of age.	Between 30 and 40 years of age.	Between 40 and 50 years of age.	Over 50 years of age.		Idle.	Disabled or sick.	On contract.	Piece price.	State account.	Prison duties.
Missouri, western	Missouri State penitentiary, Jefferson City	3	1	4	.....	.....	2	1	.....	1		.....	.....	2	.....	1	1
Montana	United States penitentiary, Deer Lodge	.....	6	6	.....	1	3	1	1	.....		5	.....	.....	.....	.....	7
Nevada	Nevada State prison, Carson City	1	4	4	1	.....	2	1	.....	2		.....	.....	.....	.....	.....	6
New Hampshire	New Hampshire State prison, Concord	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	2	.....	.....	.....
	New Hampshire State industrial school, Manchester	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....
New Jersey	New Jersey State prison, Trenton	8	3	11	.....	.....	6	1	3	1		.....	.....	.....	16	.....	2
	Hudson County penitentiary, Snake Hill	.....	1	1	.....	1	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....
New York	State prison, Auburn	4	4	4	4	.....	4	1	1	2		.....	.....	.....	.....	13	4
	Albany County penitentiary, Albany	94	91	178	7	24	74	47	23	17		1	.....	202	.....	60	2
	Erie County penitentiary, Buffalo	19	9	25	3	.....	11	9	5	3		.....	1	.....	.....	50	3
	Monroe County penitentiary, Rochester	1	1	2	.....	.....	1	.....	.....	1		.....	.....	.....	.....	.....	1
	New York State reformatory, Elmira	.....	6	4	2	3	3	.....	.....	.....		.....	2	.....	.....	5	7
	State industrial school, Rochester	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....
New York, eastern	Kings County penitentiary, Brooklyn	4	3	6	1	.....	4	2	1	.....		.....	.....	8	.....	.....	4
New Mexico	New Mexico penitentiary, Santa Fé	2	.....	2	.....	.....	.....	.....	.....	2		.....	.....	.....	.....	.....	1
Ohio, northern	Workhouse, house of refuge and correction, Cleveland.	4	2	5	1	.....	3	2	1	.....		.....	.....	.....	.....	4	.....
	City workhouse, Toledo	7	7	13	1	1	1	8	2	2		.....	.....	.....	.....	.....	.....
Ohio, southern	Ohio penitentiary, Columbus	5	8	10	3	1	6	3	2	1		.....	2	9	7	5	4
Oregon	Oregon State penitentiary, Salem	2	8	5	5	.....	3	4	2	1		.....	3	5	.....	.....	9
Pennsylvania, eastern	Eastern State penitentiary, Philadelphia	4	1	3	2	1	.....	2	2	.....		3	.....	.....	.....	13	.....
Pennsylvania, western	Western penitentiary of Pennsylvania, Allegheny	4	3	7	.....	2	2	1	1	1		.....	.....	12	.....	10	5
Rhode Island	Rhode Island State prison, Cranston	1	4	5	.....	.....	2	.....	3	.....		1	.....	.....	.....	2	4
South Carolina	South Carolina penitentiary, Columbia	2	.....	2	.....	.....	1	.....	.....	1		.....	.....	.....	.....	.....	2
Utah	Utah penitentiary, Salt Lake City	162	4	165	1	.....	5	11	48	102		91	.....	.....	.....	.....	16
Vermont	Vermont State prison, Windsor	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	.....	.....	.....
	Vermont house of correction and Rutland County jail, Rutland.	3	1	3	1	.....	2	1	.....	1		.....	.....	3	.....	.....	.....

Washington	United States penitentiary, McNeil's Island	9	26	33	2	1	11	12	7	4	1	.....	.....	.....	.....	11	
West Virginia	West Virginia penitentiary, Moundsville	2	2	3	1	1	1	1	.....	1	.....	.....	2	.....	3	2	
Wisconsin, eastern	Wisconsin State prison, Waupun	2	3	5	.....	2	1	2	.....	.....	.....	.....	5	.....	.....	1	
	Milwaukee County house of correction, Milwaukee	4	6	10	.....	.....	3	4	.....	3	.....	.....	.....	.....	2	.....	
Wyoming	United States penitentiary, Laramie City	1	3	2	2	.....	2	1	1	.....	.....	.....	.....	.....	9	3	
Total		459	383	787	55	82	280	183	132	165	109	11	375	28	375	258	

EXHIBIT N.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1887.

District.	Jail.	Jailer.	In jail July 1, 1886.	Received from July 1, 1886, to June 30, 1887, inclusive.	Whole number in jail during the year.	Discharged from July 1, 1886, to June 30, 1887, inclusive.	Remaining in jail June 30, 1887.	Of those received during the year ending June 30, 1887.											Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violations of internal-revenue laws.	Committed for violations of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
Alabama, northern	Cleburne County jail	W. A. Stephens	....	4	4	4	....	3	1	4	....	2	2	....	....	4	....	....	4	2	2
	Cherokee County jail	W. H. Mitchell	....	3	.....	2	1	....	3	3	....	1	2	....	....	3	....	....	.....	.....	3
	Calhoun County jail	M. W. Woodruff	....	13	13	13	....	....	....	12	1	4	9	....	....	10	3	....	.....	1	12
	Esowah County jail	C. M. Mitchell	....	46	46	45	1	....	....	46	....	36	10	....	....	43	....	....	3	17	29
	Madison County jail	J. T. McGehee	4	68	72	65	7	....	....	72	....	47	25	....	....	57	5	7	3	10	4
Alabama, middle	Montgomery County jail	B. P. Herbert	1	61	62	61	1	....	....	62	....	50	12	....	....	28	1	....	33	.....	....
Alabama, southern	Mobile County jail	Dick Roper	....	9	9	9	....	....	....	9	....	8	1	....	....	....	....	....	9	7	2
Alaska	United States jail	Sitka	9	68	77	68	9	13	64	66	11	40	1	34	2	10	....	....	67	63	14
Arkansas, eastern	Desha County jail	J. G. Warfield	....	1	1	1	....	1	....	1	....	....	1	....	....	1	....	....	.....	1	....
	Faulkner County jail	A. J. Witt	....	1	1	1	....	....	1	1	....	1	.....	....	....	1	....	....	.....	1	....
	Mississippi County jail	W. S. Hayes	3	3	3	.....	....	1	2	3	....	1	2	....	....	....	....	....	3	.....	....
	Pulaski County jail	R. W. Worthen	....	1	1	1	....	....	1	1	....	1	.....	....	....	1	....	....	.....	1	....
Arkansas, western	United States jail Fort Smith	John C. Carroll	78	545	623	559	64	287	258	542	3	327	93	125	...	37	4	1	503	122	501
Arizona	Cochise County jail	J. H. Slaughter	....	6	6	6	....	....	6	6	....	6	.....	....	....	6	....	....	.....	.....	6
	Maricopa County jail	A. J. Halbert	1	33	34	34	....	....	34	33	1	26	.....	7	1	....	....	....	34	.....	34
	Pima County jail	E. O. Shaw	1	31	32	31	1	12	20	28	4	17	1	3	11	2	8	....	22	.....	32
	Yavapia County jail	N. J. Mulvarron	4	.....	4	4	....	....	4	4	....	-	4	....	....	....	....	....	4	.....	4
California	Alameda County jail	.....	5	6	11	7	4	4	2	5	1	5	.....	....	....	4	1	....	6	10	1
	San Francisco County jail	John Rogers	13	143	156	150	6	....	....	153	3	91	.....	....	65	15	5	2	134	12	144
Colorado	Arapahoe County jail	Frederick Cramer	2	15	17	14	3	3	12	15	....	15	.....	....	....	1	4	....	10	4	13
	Lake County jail	Donald S. Cameron	....	2	2	2	....	....	....	2	....	2	.....	....	....	1	....	....	1	.....	....
	Pueblo County jail	J. W. Anderson	....	1	1	1	....	1	....	1	....	1	.....	....	....	....	1	....	.....	1	....
Connecticut	Hartford County jail	A. W. Spaulding	5	4	9	9	....	3	6	9	....	....	.....	....	....	1	5	1	2	6	3
	New Haven County jail	A. E. Bradley	....	2	2	1	1	1	1	1	....	1	.....	....	....	....	....	....	1	.....	2
Dakota	Burleigh County jail	Peter F. Wilcox	1	5	6	4	2	....	6	6	....	5	1	....	....	....	....	....	6	.....	2
	Cass County jail	.....	....	1	1	1	....	....	1	1	....	....	.....	....	....	....	....	....	1	.....	1
	Lawrence County jail	.....	2	.....	2	2	....	....	2	2	....	1	1	....	....	....	1	....	1	.....	2
	Morton County jail	George W. Harmon	2	1	3	3	....	1	2	3	....	3	.....	....	....	1	....	....	2	.....	3
	Yankton County jail	Frederick Kincel	2	4	6	5	1	2	2	4	....	4	.....	....	....	....	....	....	4	.....	4
Delaware	New Castle County jail	Giles Lambson	2	.....	2	2	....	2	....	2	....	2	.....	....	....	....	1	....	1	.....	....
District of Columbia	United States jail	John S. Crocker	154	1,663	1,817	1,648	169	....	....	1,432	231	418	1,245	....	....	3	6	....	1,654	1,062	755

Florida, northern	Duval County jail	H. D. Holland	2	13	15	11	4	3	12	15	...	7	8	....	....	....	10	2	3	2	13
	Escambia County jail	Joseph Wilkins	....	6	6	4	2	3	3	6	....	4	2	....	....	....	1	3	2	.....	2
	Madison County jail	S. A. Parramos	....	1	1	1	....	1	....	1	....	1	.....	....	....		1	....	.....	1	....
Florida, southern	Hillsborough County jail	J. P. Martin	....	2	2	2	....	1	1	2	..	1	1	....	....	2	....	....	.....	2	....
Georgia, northern	Batrow County jail	J. W. Williams	....	12	.....	.....	....	12	..	.....	....	....	.....	....	....	....	....	....	.....	.....	....
	Campbell County jail	J. D. Collins	..	14	14	14	....	10	4	14	....	10	4	....	....	14	....	....	.....	14	....
	Cherokee County jail	W. A. Kitchen	....	.....	18	18	....	18	....	18	....	....	.....	....	....	....	....	....	.....	.....	....
	Cobb County jail	A. T. Coryell	....	56	56	51	5	....	....	56	....	53	3	....	....	51	....	....	1	42	14
	Cowcta County jail	G. H. Carmical	....	3	3	3	....	....	....	3	....	1	2	....	....	3	....	....	.....	.....	3
	Floyd County jail	J. M. Jenkins	....	5	5	5	...	3	2	5	....	3	2	....	....	1	...	4	.....	.....	5
	Fulton County jail	C. L. Poole	19	596	615	558	57	....	....	595	1	563	33	....	....	576	8	4	8	208	388
	Gilmer County jail	M. L. Cox	....	108	108	108	....	96	12	108	....	108	.....	....	....	106	1	....	1	.....	108
	Hall County jail	J. F. Duckett	....	154	154	154	...	....	....	154	....	134	20	...	....	151	...	....	3	33	121
	Hart County jail	.....	....	3	3	3	...	....	....	3	....	....	.....	....	....	3	....	....	.....	.....	3
	Lumpkin County jail	.....	....	15	15	15	....	....	...	15	....	....	.....	....	....	13	2	....	.....	.....	15
	Murray County jail	..	....	3	3	3	....	3	....	3	...	3	.....	....	....	3	...	....	.....	.....	3
	Pickens County jail	J. E. Johnson	19	19	19	.....	...	16	3	19	...	....	.....	....	....	19	....	....	.....	.....	19
	Whitfield County jail	S. D. Pourch	....	18	18	18	....	7	11	18	...	15	3	....	....	18	....	....	.....	.....	....
	Bibb County jail	Nat. Birdsong	4	64	68	57	11	....	..	65	3	25	43	....	....	47	5	2	14	17	51
	Chatham County jail	J. T. Ronan	1	33	34	34	....	....	....	34	...	12	22	....	....	10	6	...	18	.....	...
	Glynn County jail	W. H. Berrie	....	9	9	9	....	....	....	9	..	9	.....	....	....	...	3	....	6	.....	9
	Muscogee County jail	A. S. Brooks	....	1	1	1	.	..	1	1	....	1	....	....	....	1	....	....	.....	.....	1
Idaho	Bingham County jail	S. F. Taylor	4	12	16	10	5	7	9	15	1	16	.....	....	....	1	3	3	9	.....	16
	Nez Perces County jail	S. J. Langdon	....	5	5	4	1	3	2	5	...	5	.....	....	....	4	1	....	.....	.....	5
Illinois, northern	Cook County jail	Canute R. Matson	13	40	53	49	4	..	....	39	1	...	.....	....	....	3	22	9	6	5	48
Illinois, southern	Sangamon County jail	John S. Condell	11	120	131	130	5	....	..	132	1	....	2	....	..	77	12	30	11	.....	....
Indiana	Allen County jail	G. H. Vibery	....	14	14	14	..	....	....	14	..	14	.....	....	....	6	2	3	3	.....	14
	Hamilton County jail	E. Hainey	....	1	1	1	...	....	1	1	....	1	.....	...	....	...	1	..	.....	1	...
	Henry County jail	G. H. Cain	....	2	2	2	...	2	...	1	....	1	.....	....	....	...		....	2	2	....
	Marion County jail	Isaac King	2	50	52	44	8	...	....	50	2	48	4	..	....	9	10	16	17	5	47
	Saint Joseph County jail	John Finch	....	1	1	1	...	....	1	1	....	1	....	....	....	....	....	....	1	1	....
	Wabash County jail	B. Walter	...	1	1	.....	1	1		1	....	1	.....	....	....	.	1	....	.....	1	....
Iowa, northern	Dubuque County jail	James McCann	6	28	28	28	....	16	12	28	..	26	2	....	....	19	6	....	3	18	10
	Woodbury County jail	D. McDonald	1	37	38	38	....	15	23	38	....	37	.....	1	....	29	1	5	3	17	21
Iowa, southern	Lee County jail	R. Root	4	39	43	40	3	21	18	39	...	37	2	...	....	35	3	1	.....	33	10
	City prison, Des Moines, Polk County.	J. W. Spelman	....	1	1	1	....	1	....	1	....	1	.....	....	....	....	....	....	1	1	....
	Polk County jail	Nat. Parmenter	....	36	36	35	1	21	15	35	1	30	6	....	....	29	3	1	3	26	10
	Pottawattamie County jail	Perry Reel	2	21	23	19	4	13	8	21	....	21	.....	....	....	18	1	2	.....	12	11
Kansas	Clay County jail	C. A. Green	....	3	3	3	....	1	2	3	....	3	.....	....	....	3	....	....	.....	.....	3
	Chautauqua County jail	J. J. Adams	..	13	13	13	...	....	13	13	....	8	2	3	....	1	....	....	12	.....	13
	Cherokee County jail	W. L. Archer	1	11	12	9	3	1	11	11	1	8	1	3	....	...	1		11	.....	12
	Cowley County jail	G. H. McIntire	2	6	8	6	2	1	7	8	...	8	.....	....	...	4	....	....	4	.....	8
	Ford County jail	P. F.	...	3	3	3	....	.	3	3	....	3	.....	....	....	....	....	....	3	.....	3
	Leavenworth County jail	Levi Churchill	6	27	33	32	1	6	27	32	1	27	1	5	....	8	2	5	18	6	27
	Montgomery County jail	J. McCreary	....	2	2	2	....	....	2	.....	2	2	.....	....	....	....	....	....	2	.....	2
	Sedgwick County jail	W. W. Hays	3	48	51	27	24	....	....	47	4	39	3	9	....	....	....	3	48	1	50
	Shawnee County jail	A. M. Fuller	....	39	39	31	8	....	....	39	....	34	2	3	....	3	8	3	25	1	38
	Sumner County jail	J. O. Severns	1	1	2	2	....	....	2	2	....	2	.....	....	....	....	....	....	2	.....	2
Kentucky	Barren County jail	Henry Coombs	....	9	9	9	....	2	7	9	....	....	.....	....	....	9	....	....	.....	.....	9
	Bell County jail	James Johnson	....	119	119	119	....	63	56	117	2	119	.....	....	....	119	....	....	.....	.....	119
	Bourbon County jail	Samuel T. James	....	3	.....	.....	....	2	1	.....	....	....	3	....	....	3	....	....	.....	.....	....

EXHIBIT N.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1887—Continued.

District.	Jail.	Jailer.	In jail July 1, 1886.	Received from July 1, 1886, to June 30, 1887, inclusive.	Whole number in jail during the year.	Discharged from July 1, 1886, to June 30, 1887, inclusive.	Remaining in jail June 30, 1886.	Of those received during the year ending June 30, 1887.												Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violations of internal revenue laws.	Committed for violations of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
Kentucky	Boyd County jail	B. R. Pennebacker	....	90	90	90	....	....	....	82	8	85	5	....	....	90	....	....	.....	.....	....
	Bullitt County jail	H. C. Bowman	....	5	5	5	....	5	....	.....	....	5	.....	....	....	5	....	....	.....	5	....
	Fayette County jail	Wm. E. Wilkerson	....	11	11	7	....	....	....	.....	....	....	.....	....	....	10	1	....	.....	.....	11
	Floyd County jail	J. S. Layne	1	107	108	106	2	....	....	100	8	104	4	....	....	100	1	2	5	.....	108
	Franklin County jail	M. Williams	....	.....	7	7	....	....	....	5	2	4	3	....	....	4	....	....	3	.....	7
	Garrard County jail	S. D. Rothwell	....	6	6	6	....	6	....	5	1	2	4	....	....	6	....	....	.....	.....	6
	Jefferson County jail	W. H. Bailey	27	424	451	416	35	....	....	408	16	..	.....	....	....	394	8	15	7	105	319
	Kenton County jail	J. T. Thomas	33	260	293	270	23	....	....	275	18	280	13	....	....	281	2	5	5	216	77
	Knox County jail	J. F. Byrley	....	157	157	157	....	....	....	157	7	150	8	....	....	155	2	....	.....	.....	157
	Laurel County jail	Melville Phelps	....	68	68	68	....	....	....	60	5	....	3	....	....	66	....	2	.....	.....	..
	McCracken County jail	J. W. Sauner	....	28	28	23	5	13	15	27	1	12	16	....	....	15	1	5	7	4	1
	Magoffin County jail	Thomas F. Arnet	....	44	44	44	....	40	4	41	3	44	.....	....	....	43	....	1	....	.....	44
	Mason County jail	D. Fitzgerald	20	4	24	24	....	20	4	24	....	10	14	....	....	24	....	....	.....	20	4
	Menifee County jail	Jonathan Osborn	....	11	11	11	..	....	....	11	....	11	.....	....	....	11	....	....	.....	.....	....
	Nelson County jail	W. A. Rosenhaur	....	13	13	10	3	8	5	13	..	12	1	....	....	13	....	....	.....	13	....
	Pulaski County jail	W. S. Shepperd	....	31	31	31	..	....	....	31	....	27	4	....	....	30	....	1	.....	.....	....
	Warren County jail	P. B. Potter	....	22	22	21	1	....	....	22	....	19	3	....	....	22	....	....	.....	.....	22
	Whitley County jail	J. L. Jones	....	60	60	60	....	....	....	49	11	48	12	....	....	59	1	....	.....	.....	60
Louisiana, eastern	Parish prison, New Orleans	J. G. Ruffier	3	20	23	23	....	....	....	21	2	13	10	....	....	....	3	12	8	1	22
Louisiana, western	Caddo parish prison	John Lake	....	4	4	4	....	2	2	4	....	3	1	....	....	1	....	3	.....	.....	4
	Ouachita Parish prison	J. E. McGuire	....	8	8	8	....	....	....	8	....	2	6	....	....	..	5	2	1	.....	8
	Rapides Parish prison	Joseph D. James	....	7	7	7	....	6	1	7	....	7	.....	....	....	....	1	....	6	1	6
Maine	Androscoggin County jail	H. Smith	....	1	1	1	....	1	....	1	....	1	.....	....	....	1	....	....	.....	.....	1
	Kennebec County jail	C. McFadden	....	5	5	4	1	3	2	5	..	5	.....	....	....	4	1	....	.....	2	3
	Penobscot County jail	G. W. Brown	1	17	18	16	2	4	14	17	1	18	.....	....	....	18	....	....	.....	2	16
	Cumberland County jail	I. S. Webb	6	60	66	60	6	....	....	57	9	....	.....	....	....	25	2	....	39	35	58
Maryland	Baltimore City jail	John Waters	7	76	83	77	6	....	....	82	1	60	23	....	....	12	8	10	*53	20	63
	Calvert County jail	T. F. Anderson	....	1	1	1	....	1	....	1	....	....	1	....	....	1	....	....	.....	1	....
Massachusetts	Bristol County jail	J. A. Hunt	....	1	1	1	....	1	....	1	....	1	.....	....	....	....	....	....	1	1	....
	Essex County jail, Salem	S. R. Hathaway	1	.....	1	.....	1	1	....	1	....	1	.....	....	....	....	1	....	.....	1	....
	Essex County jail, Lawrence	H. G. Herrick	1	1	2	1	1	....	1	1	....	1	.....	....	....	....	1	....	.....	2	....

	Middlesex County jail	John M. Fisk	....	3	3	1	2	3	....	2	1	3	.....	....	....	....	1	2	.....	3	....
	Nantucket County jail	S. S. Gibbs	1	.....	1	.....	1	....	....	1	....	1	.....	....	....	....	....	....	1	1	....
	Norfolk County jail	A. B. Endicott	....	1	1	.....	1	....	1	1	....	1	.....	....	....	....	1	....	.....	1	....
	Suffolk County jail	J. B. O'Brien	1	145	146	142	4	30	115	136	9	121	24	....	....	6	11	15	*113	3	143
	Worcester County jail, Worcester.	A. B. R. Sprague	2	3	5	5	....	1	2	3	....	2	1	....	....	....	....	2	6	3	....
	Worcester County jail, Fitchburg.	B. D. Dwinnell	4	5	9	5	4	3	2	5	....	5	.....	....	....	....	1	2	6	9	....
Michigan, eastern	Bay County jail	B. Conklin	1	3	4	4	....	2	2	3	1	4	.....	....	....	1	1	2	.....	.....	4
	Wayne County jail	L. B. Littlefield	....	19	19	19	....	....	....	18	1	18	1	....	....	7	3	2	7	.....	19
	Saint Clair County jail	F. L. Follensbee	....	3	3	3	....	3	....	2	1	3	.....	....	....	....	....	....	3	.....	3
Michigan, western	Cass County jail	Jacob McIntosh	....	3	3	2	1	3	....	3	....	2	1	....	....	3	....	....	.....	.....	3
	Kent County jail	B. W. Lewis	1	15	15	15	....	3	11	15	....	12	3	....	....	6	3	1	5	1	14
	Menominee County jail	John Stiles	....	.....	2	.....	....	....	2	2	....	2	.....	....	....	....	1	1	.....	.....	....
	Marquette County jail	W. J. Adams	....	1	1	1	....	....	1	1	....	1	.....	....	....	....	1	....	.....	1	....
	Muskegon County jail	N. P. Nelson	....	10	10	5	5	10	....	.....	10	10	.....	....	....	10	....	....	.....	.....	....
Minnesota	No report received		....	.....	.....	.....	....	....	.....	.....	....	.....	.....	....	....	....	....	....	.....	.....	....
Mississippi, northern	Alcorn County jail	Wm. Wallace	....	8	8	7	1	6	2	8	....	6	2	....	....	7	....	....	.....	7	1
	Itawamba County jail	Geo. Martin	....	3	3	3	....	....	3	3	....	3	.....	....	....	3	....	....	.....	3	....
	La Fayette County jail	J. P. Alexander	....	17	.....	17	....	11	6	17	....	15	2	....	....	15	1	1	.....	7	10
	Monroe County jail	J. A. Johnson	....	19	19	19	....	....	....	19	....	16	3	....	....	18	1	....	.....	14	5
	Prentiss County jail	A. J. Davis	....	1	1	1	....	....	1	1	....	1	.....	....	....	1	....	....	.....	1	....
	Tippah County jail	J. M. Rutherford	....	3	3	3	....	....	3	3	....	3	.....	....	....	3	....	....	.....	3	....
Mississippi, southern	Adams County jail	J. W. Lambert	9	3	12	12	....	....	....	1	11	....	12	....	....	....	....	....	12	9	3
	Hinds County jail	S. B. Thomas	....	15	15	15	....	....	....	12	3	10	5	....	....	....	....	....	.....	.....	....
	Warren County jail	W. O. Winell	2	7	7	7	....	....	....	5	2	....	.....	....	....	....	....	....	.....	.....	....
Missouri, eastern	Hannibal City jail, Hannibal	D. Sullivan	....	4	4	3	1	1	3	3	1	4	.....	....	....	1	....	3	.....	2	2
	Saint Louis City jail, Saint Louis.	M. Callahan	12	71	83	75	8	33	50	80	3	78	5	....	....	25	14	9	35	18	65
Missouri, western	Buchanan County jail	Jos. Andriano	....	2	.....	1	1	1	1	2	....	1	1	....	....	....	2	....	.....	.....	1
	Cole County jail	Thos. B. Mahan	3	53	56	52	4	....	....	56	....	55	1	....	....	13	2	4	37	43	13
	Jackson County jail	H. J. McGowan	1	18	19	14	5	14	5	19	....	15	4	....	....	11	2	3	3	.....	5
	Laclede County jail	R. B. Goodall	....	3	3	3	....	....	3	3	....	2	1	....	..	2	1	....	.....	.....	3
Montana	Choteau County jail	W. H. Black	1	2	3	1	2	....	3	3	....	3	.....	....	....	....	....	....	3	.....	3
	Custer County jail	T. H. Irvine	1	24	25	24	1	22	3	25	....	3	.....	22	..	....	....	....	25	.....	25
	Dawson County jail	H. C. Luttle	....	3	3	3	....	....	3	3	....	....	.....	3	....	....	....	....	3	.....	3
	Gallatin County jail	John Mitchell	1	1	1	1	....	....	1	1	....	1	.....	....	....	....	1	....	.....	.....	1
	Lewis and Clarke County jail.	J. N. Hathaway	1	3	4	2	2	....	4	4	....	4	.....	....	..	1	2	....	1	.....	4
	Yellowstone County jail	J. W. Vanghan	2	.....	2	2	....	....	2	2	....	1	.....	1	....	....	....	....	2	.....	2
Nebraska	Douglass County jail	Wm. Coburn	4	36	40	35	5	....	....	39	1	35	1	4	....	15	8	8	9	11	29
	Lancaster County jail	S. M. Melick	....	12	12	12	....	4	....	12	....	12	.....	..	....	....	....	....	.....	.....	12
Nevada	Lander County jail	F. P. Van Patten	....	3	3	.....	....	1	2	.....	....	2	.....	1	....	....	....	....	.....	2	...
	Ormsby County jail	J. L. Ullrick	....	2	2	2	....	....	2	.....	....	2	.....	....	....	....	....	....	2	.....	2
New Hampshire	Hillsborough County jail	David Wadsworth	1	1	2	1	1	1	....	1	....	1	.....	....	..	....	1	....	.....	2	....
	Merrimack County jail	Wm. K. Norton	....	1	1	1	....	1	....	1	1	....	.....	....	....	....	....	....	1	.....	1
New Jersey	Camden County jail	Richard F. Smith	1	3	4	4	....	2	1	.....	....	3	.....	....	....	1	1	....	1	.....	1
	Essex County jail	H. R. Baker	4	3	7	7	....	2	1	3	....	3	.....	....	....	....	2	4	1	1	6
	Hudson County jail	Charles Birdsall	3	25	28	24	4	....	....	22	3	....	.....	....	....	9	3	5	8	3	22
	Mercer County jail	Edward Sweeney	....	19	19	14	5	15	4	17	2	14	5	....	....	5	3	3	8	.....	19
New Mexico	Bernalillo County jail	José L. Perea	....	1	1	.....	1	....	1	1	..	1	.....	....	....	....	1	....	.....	.....	1
	Doña Ana County jail	Santiago P. Ascarate	....	9	9	5	4	2	7	9	....	8	1	....	....	4	1	....	4	.....	4

EXHIBIT N.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1887—Continued.

District.	Jail.	Jailer.	In jail July 1, 1886.	Received from July 1, 1886, to June 30, 1887, inclusive.	Whole number in jail during the year.	Discharged from July 1, 1886, to June 30, 1887, inclusive.	Remaining in jail June 30, 1887.	Of those received during the year ending June 30, 1887.										Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violations of internal-revenue laws.	Committed for violations of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
New Mexico	Grant County jail	James B. Woods	4	.....	4	4	...	2	2	4	..	4	.....	....	....	4	....	....	.....	4	....
	Santa Fé County jail	Francisco Charez	1	24	25	25	....	..	....	25	....	25	.....	....	....	....	1	....	24	1	24
	Socorro County jail	R. B. Featherston	1	.....	1	1	....	..	1	1	....	1	.....	....	....	....	1	....	.....	.....	1
New York, northern	Albany County jail	M. F. Bartley	....	51	51	49	2	....	....	47	4	....	.....	....	..	11	8	5	27	3	48
	Alleghany County jail	A. B. Bradley	...	4	4	2	2	4	....	4	....	4	.....	....	....	....	....	4	.....	.....	4
	Broome County jail	James Brown	..	4	.....	.....	4	4	..	4	..	4	.....	....	....	....	....	....	4	.....	4
	Cattaraugus County jail	A. E. Darrow	2	1	3	3	....	2	1	3	....	2	.....	1	....	3	..	....	.....	1	2
	Cayuga County jail	J. Warren Mead	1	29	30	30	....	....	....	.....	....	.....	.....	....	....	9	1	5	14	.....	1
	Chautauqua County jail	C. H. Lake	....	2	2	2	..	1	1	2	....	2	.....	....	....	1	....	....	1	1	1
	Chemung County jail	Allen Cooper	....	13	13	11	2	10	3	11	2	13	.....	....	....	8	....	4	1	.....	13
	Erie County jail	Frank T. Gilbert	6	48	54	50	4	28	20	45	4	....	2	1	...	22	9	9	8	1	53
	Lewis County jail	C. Kensner	....	3	3	1	2	..	3	3	....	3	.....	....	....	....	....	3	.....	.....	3
	Monroe County jail	John W. Hannan	..	23	23	22	1	8	15	20	3	22	1	....	....	3	5	4	11	3	20
	Montgomery County jail	Jacob Snell	....	4	4	4	...	2	2	4	....	4	.....	....	....	1	1	....	2	1	3
	Niagara County jail	G. W. W. Butten	....	18	18	18	....	11	7	15	3	15	3	....	....	1	2	1	14	1	17
	Oneida County jail	Edw. J. Burke	....	23	23	22	1	16	7	21	2	20	.....	3	....	4	6	5	8	.....	23
	Oswego County jail	A. N. Beadle	..	3	3	3	....	3	....	3	....	3	.....	....	....	3	....	....	.....	....	3
	Rensselaer County jail	James Keenan	1	16	17	17	...	5	11	15	1	16	.....	....	....	4	....	5	7	3	14
New York, eastern	King's County jail	M. V. B. Burroughs	8	32	40	30	10	24	8	30	2	31	1	....	....	8	5	10	9	10	30
New York, southern	New York County jail	James P. Keating	13	121	134	128	6	83	38	115	6	120	1	....	....	9	26	27	59	17	3
North Carolina, eastern	Jails in district	.....	9	23	32	27	5	17	15	32	....	25	7	....	....	22	2	2	6	16	16
North Carolina, west	Anson County jail	E. M. Stanton	....	5	5	4	1	2	3	5	....	4	1	....	....	3	2	....	.....	3	2
	Ashe County jail	L. A. Poe	....	6	6	5	1	4	2	6	...	6	.....	....	....	6	..	....	.....	.....	6
	Alexander County jail	W. L. Mullis		5	5	5	...	4	1	5	....	5	.....	....	....	5	....	....	.....	2	3
	Buncombe County jail	W. M. Worley	16	115	131	125	6		...	131	....	129	2	....	....	125	2	...	4	6	...
	Clay County jail	J. P. Cherry	....	4	4	4	....	4	...	4	....	4	.....	....	....	4	....	....	.....	1	3
	Cherokee County jail	J. J. Phillips	....	10	10	10	....	7	3	10	....	7	.....	3	....	....	....	....	.....	3	7
	Cleveland County jail	J. S. Wray	....	27	27	27	.	21	6	27	....	20	7	....	....	27	....	....	.....	7	20
	Gaston County jail	J. F. Rhyne	1	7	7	7	..	5	2	7	....	2	5	....	....	7	....	....	.....	3	4
	Guilford County jail	O. C. Wheeler	....	39	39	33	6			.....	....	.....	.....	....	....	....	....	....	.....	.....	....
	Henderson County jail	L. J. Rees	4	23	27	25	2	16	11	27	....	23	4	....	....	27	....	....	.....	11	16

	Haywood County jail		1	15	16	14	2	9	7	16		12	2	2	13		2	1	4	12
	Iredell County jail	R. B. Joyner	9	36	45	41	4			35	1	27	9		45				9	
	Jackson County jail	D. G. Bigham		37	37	37		20	17	31	1		4	1	35		1	1	4	33
	Madison County jail	T. J. Rector		11	11	11		11		9	2	9	2		11					11
	Mecklenburg County jail	G. L. Sadler	2	52	54	50	4	25	27	49	3	30	32		47	5			1	2
	McDowell County jail	J. H. Finley		17	17	17				17		16	1		17					17
	Macon County jail	W. W. Rankin	5	33	38	36	2	20	18	38		37	1		38				38	
	Moore County jail	W. W. Hunsucker		5	5	5		3	2	5		5			5				5	
	Mitchell County jail	H. B. Byrd		25	25	24	1	20	5	25		22	3		25				25	
	Montgomery County jail	N. H. Russell		2	2	2		2		2		2			2					2
	Orange County jail	J. K. Hughes		14	14	11	3	5	9	13	1	9	5		14				1	13
	Polk County jail	C. C. Hampton	4	19	23	21	2	14	9	21	2	15	8		16	7			8	15
	Richmond County jail	J. M. Smith		1		1			1	1		1			1					1
	Rowan County jail	R. P. Roseman		1	1		1	1		1			1		1					1
	Rutherford County jail	J. B. Whiteside	2	20	22	22		16	4	20		18	2		20				4	18
	Stanley County jail	L. D. Foreman		5	5	5		3	2	5		5			5					5
Ohio, northern	Cuyahoga County jail	E. D. Sawyer	4	29	33	30	3			30	3	29	4		16	6	5	6	30	3
	Lucas County jail	B. F. Wade		7	7	7		6	1	7		7			2	5				7
Ohio, southern	Clark County jail	Wm. B. Baker		2	2	2		1	1	1	1	2					2			2
	Franklin County jail	W. H. Barbee	3	25	28	27	1	3	22	24	1	22	3		5	10	7	3	1	27
	Gallia County jail	W. P. Small		3	3	3		2	1	2	1	1	2		3					3
	Hamilton County jail	Leo Schott	8	36	44	38	6	24	12	34	2	35	1		2	10	13	11	2	42
	Lawrence County jail	J. L. Fisher	1		1		1												1	
	Montgomery County jail	Wm. H. Snyder	10	11	21	14	7	4	17	20	1	21			3	8	5	5	12	9
	Muskingum County jail	Russell Beshel		1	1	1		1		1		1				1				1
	Ross County jail	W. Scott Clark		1	1	1			1	1		1				1				1
Oregon	Douglas County jail	B. C. Ager	1	1	1	1			1	1		1				1				
	Multnomah County jail	Thomas A. Jordan	8	101	109	102	7			97	4	78	1	12	10	8	2	4	87	56	53
	Umatilla County jail	J. M. Bentley		38	38	37	1	5	33	38		28		8	2				38	1	
	Wasco County jail	G. A. Herbert		2	2	2		1	1	2		2				1			1		
Pennsylvania, eastern	Philadelphia County jail	Howard Perkins		58	58	53	5			56	2	56	2			1	11	10	17	6	52
Pennsylvania, western	Allegheny County jail	John B. Berlin	1	25	26	3	23			25	1	26				3	1	10	12		26
	Beaver County jail	John D. Irons	1	1	2	2		1	1	1	1	2				1			1	1	1
	Bedford County jail	David Diehl		2	2	2		2		2		2				2				2	
	Blair County jail	John B. Kephart		1	1	1			1	1		1							1		1
	Erie County jail	M. V. B. Gifford		1	1		1	1		1		1					1				1
	Greene County jail	I. S. Lemley		2		2															
	Lackawanna County jail	Thomas Lowry		9	9	9		2	7	9					3	3	2	1		9
	Luzerne County jail	A. C. Laycock		5	5	4	1	4	1	5		5			2	3			1	4
	Lycoming County jail	James M. Wolf		15	15	15				15		14	1			4	7	4		15
	Northumberland County jail	William Kellagher	2		2	1	1												2		
	Warren County jail	R. A. Love		3	3	2	1	1	2	3		2		1					3	2	1
Rhode Island	Providence County jail	Nelson Viall	2	9	11	11		2	9	10	1	9	2						11		11
South Carolina	Abbeville County jail	J. F. C. Du Pre		1	1	1		1		1			1					1			1
	Aiken County jail	M. T. Halley		6	6	5	1	4	2	6			6		1	2	2	1	1	5
	Barnwell County jail			3	3	3		2	1	2	1	2	1		3					3
	Beaufort County jail	H. D. Elliott	3	14	17	11	3	13	1	14			14		14				17	
	Berkley County jail	N. W. Hale		1	1	1		1		1			1		1					1
	Charleston County jail	Hugh Ferguson	10	151	161	139	22			161									5	156
	Chester County jail	W. H. Hood		3	3	1	2			2	1		3		3				1	2
	Chesterfield County jail	E. T. King	1	6	7	5	2	4	3	7		5	2		7				1	6
	Clarendon County jail			2	2	2			2	2			2		1			1		2

EXHIBIT N.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1887—Continued.

Ditrict.	Jail.	Jailer.	In jail July, 1886.	Received from July 1, 1886, to June 30, 1887, inclusive.	Whole number in jail during the year.	Discharged from July 1, 1886, to June 30, 1887, inclusive.	Remaining in jail June 30, 1887.	Of those received during the year ending June 30, 1887.										Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chinese.	Committed for violations of internal-revenue laws.	Committed for violations of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
South Carolina	Darlington County jail	W. P. Cole	....	2	2	2	...	2	....	2	...	1	1	....	...	2	....	...	.....	.....	2
	EdgefieldCounty jail	W. H. Ouzts	....	30	30	29	1	30	...	30	....	....	30	....	...	29	...	1	.....	25	5
	Fairfield County jail	J. D. McCurley	2	6	8	8	....	8	....	8	....	...	8	....	...	2	1	1	4	.....	8
	Greenville County jail	P. D. Gilreath	1	120	121	115	6	80	41	121	...	50	71	....	....	114	3	4	.....	9	112
	Kershaw County jail	J. L. Haile	....	1	1	1	....	...	1	1	....	1	.....	....	....	1	...	...	.....	.....	1
	Lancaster County jail	J. P. Hunter	....	4	4	3	1	4	....	4	....	....	4	....	....	4	....	...	.....	1	3
	Marion County jail	E. W. Johnson	2	17	19	18	1	13	6	18	1	5	14	....	....	17	2	...	.....	1	18
	Marlborough County jail	B. A. Rogers	....	9	9	4	5	....	....	9	....	2	7	....	....	9	....	....	.....	9	....
	Orangburgh County jail	A. M. Salley	....	16	16	13	3	..	....	15	1	2	14	....	....	14	2	....	.....	2	14
	Pickens County jail	A. A. Richey	1	45	46	41	5	33	13	46	....	31	15	....	....	45	....	1	.....	.....	46
	Richland County jail	S. W. Rowan	....	9	9	8	1	....	....	9	..	....	9	....	....	3	....	1	5	2	7
	Spartanburgh County jail	J. W. Harris	....	69	.....	63	6	36	33	65	4	....	.....	..	....	63	4	1	1	11	58
	Sumter County jail	Marion Sanders	....	2	2	2	....	....	2	2	....	....	2	....	....	1	1	....	.....	2	....
	Union County jail	I. G. Long	....	8	8	8	....	6	2	7	1	3	5	....	....	7	....	....	1	3	5
Tennessee, eastern	Bradley County jail	H. G. Parks	....	7	7	6	1	...	7	7	....	7	.....	....	....	7	....	....	.....	.....	7
	Claiborne County jail	J. G. Leabow	....	2	2	2	....	2	..	2	..	2	.....	....	....	2	....	....	.....	.....	2
	Fentress County jail	W. B. Guffey	....	2	2	2	...	1	1	2	....	2	.....	....	....	2	....	....	.....	.....	2
	Hawkins County jail	J. B. Alton	....	6	6	6	....	....	....	6	....	6	.....	....	....	....	....	1	5	.....	6
	Hancock County jail	B. J. Drinnon	2	11	13	8	5	11	2	10	3	13	.....	....	....	13	....	....	.....	.....	13
	Knox County jail	J. K. Lanes	4	63	67	42	25	50	17	64	3	64	3	....	....	65	1	1	.....	67	....
	Marion County jail	R. Warren	....	4	4	4	....	4	....	4	....	1	3	....	....	4	....	....	.....	.....	4
	McMinn County jail	J. C. Duff	....	11	11	10	1	1	10	11	....	10	1	....	....	11	....	....	.....	1	10
	Roane County jail	S. P. Sparks	1	2	3	2	1	2	1	3	....	3	.....	....	....	1	....	1	1	.....	3
	Scott County jail	John Phillips	....	2	2	2	..	2	....	2	....	2	.....	....	....	2	....	..	.....	.....	2
	Washington County jail	Geo. W. Willett	....	2	2	.....	2	1	1	1	1	1	.....	....	....	....	2	....	.....	.....	2
Tennessee, middle	Coffee County jail	W. T. Bell	....	2	2	2	....	1	1	2	....	2	.....	....	....	2	....	....	.....	.....	2
	Davidson County jail	R. D. Marshall	8	154	162	162	....	82	80	158	4	86	76	....	....	135	3	1	23	119	43
	Dickson County jail	S. W. Grigsby	....	4	4	4	....	3	1	4	....	1	3	....	....	4	....	....	.....	.....	4
	Franklin County jail	C. A. Majors	....	2	2	2	....	2	....	2	....	1	1	....	....	2	....	....	.....	.....	2
	Hickman County jail	W. H. Phillips	....	5	5	5	....	4	1	5	....	5	.....	....	....	5	....	....	.....	1	4
	Jackson County jail	W. A. Rash	....	6	6	6	....	3	3	6	....	6	.....	....	....	5	....	....	1	2	4

	Lawrence County jail	J. K. Garner	....	1	1	1	....	....	1	1	....	1	.....	....	....	....	1	....	.....	.....	1
	Lincoln County jail	G. W. Poindexter	....	6	6	5	1	4	2	6	....	6	.....	....	....	3	....	2	1	.....	6
	Moore County jail	J. R. Brown	....	3	3	3	....	1	2	3	....	....	3	....	....	3	....	....	.....	.....	3
	Overton County jail	Wm. Martin	....	1	1	1	..	1	....	1	....	1	.....	....	....	1	....	....	.....	.....	1
	Putnam County jail	J. C. Gabbert	...	6	6	5	1	3	3	6	....	4	2	....	....	6	....	....	.....	.....	6
	Sumner County jail	J. H. Terry	...	2	2	2	....	2	....	2	....	1	1	....	....	2	....	....	.....	1	1
	Trousdale County jail	P. Saunders	...	2	2	2	....	1	1	2	....	1	1	....	....	2	....	....	.....	...	2
	White County jail	J. L. Lyles	....	3	3	3	....	....	3	3	....	1	2	....	..	3	....	....	.....	2	1
	Williamson County jail	J. W. Vaughan	....	58	58	55	3	...	....	56	2	18	40	....	....	58	....	....	....	21	39
Texas, northern	Dallas County jail	W. H. Lewis	18	104	122	111	11	....	....	114	8	108	13	1	....	11	33	17	61	6	116
	Grayson County jail	N. O'Callahan	2	21	23	18	5	13	10	21	2	19	2	2	..	4	....	1	18	.....	23
	McLennan County jail	W. T. Harris	1	26	27	25	2	12	15	27	....	24	3	....	..	8	12	3	4	5	22
	Nolan County jail		....	1	1	.....	1	1	....	1	....	1	.....	....	..	....	1	....	.....	1	....
	Parker County jail	H. S. Sirk	....	3	3	3	....	2	1	3	....	1	2	....	..	....	2	1	.....	....	3
	Young County jail	M. D. Wallace	2	33	35	30	5	11	24	35	....	27	7	1	....	1	1	....	33	2	33
Texas, eastern	Bowie County jail	B. F. Harget	...	1	.....	1	..	1	....	1	....	1	.....	....	....	....	1	....	.....	1	....
	Cass County jail	R. W. Choate	...	1	1	1	....	1	....	1	....	1	.....	....	....	1	.	....	.....	1	....
	Galveston County jail	Patrick Tiernan	5	17	22	....	22	10	12	20	2	7	14	....	1	4	7	3	8	.....	....
	Harrison County jail	S. R. Perry	3	5	8	8	....	3	5	8	....	5	3	....	....	3	3	2	.....	2	6
	Hopkins County jail	J. S. Wood	1	2	.....	.....	....	2	....	2	....	2	.....	....	....	1	1	..	.....	1	1
	Marion County jail	J. M. Deware	....	2	2	2	....	....	2	2	....	1	1	....	....	....	....	2	.....	.....	....
	San Jacinto County jail	J. H. Poe	....	3	....	3	....	2	1	2	1	...	3	....	..	....	3	....	....	.....	3
	Smith County jail	E. M. Leverett	....	9	9	9	....	3	6	9	..	2	7	....	..	2	6	1	.....	.....	9
	Waller County jail	T. S. McDade	....	1	1	1	.	1	....	1	....	....	1	....	....	1	....	....	.....	1	....
Texas, western	Bexar County jail	Nat Lewis	8	99	107	88	19	...	....	....	....	....	.....	....	.	77	26	1	3	.....	....
	El Paso County jail	J. H. Comstock	1	38	.....	36	2	..	...	38	....	14	23	....	1	27	4	1	6	.....	....
	Kinney County jail	W. H. Jones	....	6	6	6	...	...	6	4	2	1	5	..	...	6	....	....	.....	.....	6
	Maverick County jail	W. N. Cooke	...	17	17	15	2	12	5	14	3	12	2	..	...	...	4	....	13	.....	....
	Nueces County jail	Pat Whelen	....	8	8	8	...	3	5	8	....	...	.....	....	....	....	....	....	8	.....	....
	Webb County jail	Dario Sanchez	6	50	56	50	....	4	46	50	...	50	.....	....	....	50	....	...	.....	.....	50
Utah	Beaver County jail		....	20	20	20	....	20	....	20	....	20	.....	....	....	....	....	....	20	.....	20
	Utah County jail	John W. Turner	1	2	3	3	...	3	.	2	1	3	.....	....	....	....	1	....	2	.....	3
Vermont	Chittenden County jail	Joseph Barton	...	8	8	8	....	6	2	8	....	8	.....	....	....	5	....	....	3	.....	8
	Washington County jail	D. W. Dudley	....	1	1	1	....	1	..	1	....	1	.....	....	....	1	....	....	.....	.....	1
Virginia, eastern	Henrico County jail	J. W. Southward	....	4	4	3	1	1	3	4	....	1	3	....	....	2	1	....	1	.....	....
	Norfolk city jail		....	4	4	4	....	3	1	4	....	3	1	....	....	....	....	....	4	1	3
Virginia, western	Carroll County jail	A. Howlett	....	11	11	10	1	8	3	10	1	9	2	....	....	11	....	....	.....	1	10
	Clarke County jail	D. H. Tavenner	....	1	.....	1	....	1	....	1	....	....	1	....	....	1	....	....	.....	.....	1
	Franklin County jail	O. H. Price	....	6	6	6	....	2	4	6	....	4	2	....	....	6	....	....	.....	.....	6
	Grayson County jail	J. C. Taylor	2	16	18	16	2	15	3	18	....	17	1	....	....	17	1	....	.....	11	7
	Henry County jail	L. Claiborne	....	3	3	3	....	1	2	3	....	....	3	....	....	3	....	....	.....	.....	3
	Lee County jail	Zion Flanary	4	19	13	13	...	6	7	13	....	10	3	....	....	13	....	....	.....	7	6
	Lynchburgh city jail	M. J. Day	....	12	12	12	....	...	...	11	1	10	2	....	....	2	3	....	7	.....	....
	Patrick County jail	George F. Rowan	....	16	16	16	....	16	...	16	....	14	2	....	....	16	....	....	.....	5	11
	Pittsylvania County jail, Danville.	James Wood	....	60	60	60	....	....	....	60	....	56	4	....	...	55	....	1	4	1	59
	Pulaski County jail	H. A. Carper	....	5	5	5	....	2	3	4	1	5	.....	....	....	5	....	....	.....	2	3
	Roanoke City jail	J. B. Traynham	....	1	1	1	....	1	....	1	....	1	.....	....	....	1	....	....	.....	.....	1
	Roanoke County jail	H. A. Weber	....	1	1	1	1	....	1	1	....	1	.....	....	....	1	....	....	.....	1	....
	Smyth County jail	W. D. Wilmore	1	6	7	6	1	5	2	7	..	7	.....	....	....	7	....	....	.....	.....	....
	Washington County jail	I. F. Jones	1	71	71	.....	...	...	....	45	26	61	10	....	....	46	2	....	23	.....	71
West Virginia	Berkeley County jail	John Dunford	....	1	1	1	....	....	1	1	....	....	.....	....	....	1	....	....	.....	.....	1

EXHIBIT N.—*Detailed statistics of the jails where United States prisoners were confined during the year ending June* 30, 1887—Continued.

District.	Jail.	Jailer.	In jail July 1, 1886.	Received from July 1, 1886, to June 30, 1887, inclusive.	Whole number in jail during the year.	Discharged from July 1, 1886, to June 30, 1887, inclusive.	Remaining in jail June 30, 1887.	Of these received during the year ending June 30, 1887.										Of those in jail during year.	
								Married.	Single.	Males.	Females.	White.	Black.	Indians.	Chines.	Committed for violations of internal-revenue laws.	Committed for violations of postal laws.	Committed for counterfeiting.	Committed for other offenses.	Serving sentence.	Awaiting examination or trial.
West Virginia	Greenbrier County jail	W. P. Scott	....	2	2	2	....	1	1	2	.	2	.....	...	....	2	...	....	....	2	...
	Harrison County jail	George W. Sires	....	7	7	7	....	4	3	7	...	5	2	...	..	2	...	....	5	3	4
	Kanawha County jail	L. H. Ewart	....	26	26	26	....	18	8	26	...	25	1	...	....	23	3	....	.....	.....	...
	Lewis County jail	William McGann	....	5	5	5	....	....	....	5	....	5	.....	..	....	4	...	....	1	.....	5
	Marion County jail	Harrison Marley	1	4	5	5	....	2	2	3	1	4	....	....	..	3	..	1	.....	.....	5
	Monroe County jail	A. McCleam	....	1	1	1	....	1	....	1	..	1	.....	....	....	1	....	....	.....	.....	1
	Ohio County jail	W. C. Handlan	....	7	7	7	....	2	5	7	...	4	3	....	....	1	...	....	6	.....	7
	Putnam County jail	S. Bumgarner	....	8	8	8	....	....	8	8	....	8	.....	....	....	...	8	....	.....	.....	8
	Roane County jail	Elihu Runnion	....	5	.....	5	....	2	3	5	....	5	.....	....	..	5	....	....	.....	.....	5
	Summers County jail	William Galt	....	3	3	3	....	1	2	3	....	3	.....	....	....	3	....	..	.....	1	2
	Taylor County jail	I. N. Grimes	....	8	8	8	....	1	7	7	1	8	...	....	..	7	....	1	.....	....	8
	Wood County jail	D. J. Jones	1	25	26	24	2	13	12	24	1	24	1	...		18	1	3	4	1	21
Washington	Jefferson County jail	John F. Sheehan	....	7	7	7	...	....	7	7	....	2	.....	...	5	...	..	....	7	.....	7
	King County jail	William Cochrane	8	86	94	94	....	....	...	81	5	54	2	29	1	....	....	1	85	.....	94
	Kittitass County jail	S. F. Packwood	1	13	14	13	1	1	12	13	...	13	.....	.	..	....	....	2	11	....	14
	Lincoln County jail	R. D. Raidon	...	3	3	3	...	...	3	3	...	3	.....	..	..	....	....	....	3	1	2
	Pierce County jail	J. H. Wilt	.	10	10	10	....	....	....	10	....	10	.....	..	....	....	....	....	10	.....	10
	Spokane County jail	H. B. Mason	2	5	7	6	1	2	3	5	....	5	.....	..	....	....	..	....	5	3	4
	Thurston County jail	William Billings	...	1	1	1	....	....	....	1	...	1	.....	..	...	....	....	....	1	.....	1
	Yakima County jail	D. E. Lesh	1	7	8	8	..	..	7	7	...	7	.....	....	....	....	....	1	6	.....	8
	Walla Walla County jail	A. S. Bowles	....	2	2	2	....	....	2	2	...	2	.....	....	....	....	....	....	2	.....	2
	Whitman County jail	D. Marsh	....	2	2	2	..	.	2	2	..	2	.....	..	....	....	....	1	1	.....	2
Wisconsin, eastern	Brown County jail	H. Watermolen	....	9	9	9	...	6	3	8	1	9	.....	....	..	...	...	....	9	.....	9
	Outagamie County jail	James Golden	....	7	7	7	....	2	5	7	....	7	.....	....	....	1	1	...	5	.....	7
	Milwaukee County jail	.....	4	36	40	38	2	....	....	39	1	39	.....	1	....	3	9	....	28	11	29
	Winnebago County jail	.....	....	10	10	10	....	4	6	9	1	9	.....	1	....	....	3	..	7	6	4
Wisconsin, western	Dane County jail	R. B. Bird	9	34	43	40	3	19	15	34	....	19	.....	15	....	2	1	....	31	24	19
Wyoming	Uintah County jail	John H. Ward	....	2	2	2	....	....	2	2	....	2	.....	....	....	1	...	....	1	.....	2

EXHIBIT O.—*Report of the Board of Trustees of the Reform School.*

REFORM SCHOOL, DISTRICT OF COLUMBIA,
October 20, 1887.

SIR: The last annual report of the board of trustees was made by Mr. Henry A. Willard, who, since then, much to the regret of the trustees and officers of the school, tendered his resignation to the President of the United States as a member of the board of trustees.

Mr. Willard was a member of this board for over twelve years. He gave his time and services without stint, and was at all times ready to contribute by his advice and services to the good and welfare of the school. We parted with him with great reluctance.

It now becomes my duty as his successor to make this the eighteenth annual report of the operations of the school.

Since the school was first organized and put in operation 1,237 boys have been received, cared for, instructed, and I trust materially, and in most cases permanently, benefited and improved.

At the commencement of the last fiscal year there were 168 boys in the school, and during the year 59 were added, making a total for that year of 227. The maximum number during the year was 169; the minimum was 144; the average being 157. For further statistics you are respectfully referred to the report of the superintendent herewith.

I hope and believe that these boys who have been honorably discharged have gone into the world with the determination and ability to make for themselves an honest living and become good citizens. Upon our receipt of them they were as a rule uneducated and without proper ideas of what was due from them to their country or what was expected of them. With the training and experience they have had there is no reason why these boys should not now grow up useful citizens.

I regret to have to report the death of two boys. This, however, is something that must be looked for, and is beyond the power and control of the wisest.

Since the opening of the school twenty years ago there have been but 9 deaths out of a total population of 1,237, which, it must be admitted, is a very small percentage, and speaks well for the care and attention given to the boys by those having them under their charge and control.

One subject has occupied the attention of the board of trustees for some time, which is, what to do with many boys who, having gained their "honor," which entitles them to a discharge, have no homes or friends to provide for them. To discharge them upon the world without friends or homes is to force them back upon it to a condition worse than that from which they were taken when first placed in the school.

Other institutions have appropriations which can be used by the officers in finding homes and paying the expenses of the boys thereto. An estimate has been submitted in the appropriations for the current expenses of the school of $500, which it is to be hoped will be allowed by Congress. We desire to try the experiment upon a small scale during the coming year of sending to such homes as can be obtained such of the boys as are referred to herein.

With new surroundings, and under better influences, by their industry and intelligence they can more easily make an honest living and grow up useful men instead of burdens upon society. It has been too often noted by the board that boys who leave the school without proper homes or some one to care for them, soon drift back to their old haunts amongst their former companions, and the teachings and examples of the school become lost upon them. We are happy to say,

however, that a large percentage of the boys discharged from the school turn out well. They may be found in almost every occupation and employment in this city; in offices and stores as clerks, and in various other honorable occupations, none of them regretting the time spent in the school.

But few citizens of this District know much of the school. Many look upon it as a place of incarceration for vicious boys for whom there is no future. Few know of the kind and humane treatment they receive, and the care and attention given them, and how closely their morals are looked after by the officers in charge.

It is a continual source of regret that the citizens do not take a greater interest in this noble charity by seeing for themselves, and encouraging the workers therein by their presence. The school is open every day during proper hours to visitors, who will be warmly welcomed and gladly received and shown through the institution and its workings explained.

Should Congress also pay us a little more attention in this respect their hearts would be opened, and they, having the power, might loosen the purse-strings more liberally for its benefit.

As provided by law, the revenue derived during the year from all sources in the school has been covered into the Treasury to the credit of the United States and the District of Columbia in equal parts.

As stated by the treasurer in his annual report, which is herewith submitted, the amount so deposited was $2,905.88.

During the first session of the Forty-ninth Congress $15,000 was appropriated for a new family building and $4,500 for a tank house. Plans for these respective buildings were prepared and proposals twice advertised for, but both these appropriations being found inadequate a deficiency appropriation was found necessary, and an appropriation was asked for of $8,408.70. Owing to the deficiency bill not becoming a law the appropriation of course was not available, and will be asked for again at the coming session of Congress, and it is earnestly hoped that this small appropriation will be promptly made that the work may be commenced and the buildings completed. We have greatly felt the want of more room. Almost daily applications to admit boys to the school have to be refused, and the courts notified that no more can be admitted.

The tank house is an imperative necessity. The school is inadequately supplied with water, and in case of fire there are no means of extinguishing it. The nearest fire-engine is 4 miles away, and even should it reach the buildings at once it would be useless on account of the small supply of water. A large amount of Government property, besides the buildings, is in danger at any time of being lost by fire for want of this proper supply of water. The small appropriation asked for will obviate all this danger. The additional greenhouses and workshops provided for by Congress at its last session are about completed and will be a great advantage to the school, enabling us to more continuously employ the boys, and by the sale of their products add materially to the revenue.

Estimates for the ensuing fiscal year have been submitted for your approval and the transmission to Congress. They are as follows:

For buildings and grounds:

Two necessary out-buildings of brick, with proper drainage and ventilation	$1,200
Addition to piggery	250
Necessary repairs to family buildings	1,000

For buildings and grounds—Continued.	
Grading, draining, and improvement of school grounds and roads	$1,000
Completing boiler-house, new boiler, removal of boilers thereto, necessary radiators, piping connections, and laying the same	4,000
In all	7,450

Estimates of appropriations for the current expenses have also been submitted to the Commissioners of the District as follows:

For pay-roll:	
Superintendent	$1,500
Assistant superintendent	900
Teachers and assistant teachers	3,500
Matron of school	600
Three matrons of families, $180 each	540
Superintendent of chair shop	660
Farmer	480
Engineer	396
Baker, cook, shoemaker, and tailor, $300 each	1,200
Two dining-room servants, seamstress, chambermaid, and laundress, $144 each	720
Florist	360
Watchmen, not to exceed five in number	1,140
Secretary and treasurer of the board	600
In all	12,596

For support of inmates, including groceries, flour, and feed, meats, dry goods, leather and shoes, gas, fuel, hardware, tableware, furniture, farm implements and seeds, harness and repairs to same, fertilizers, books, stationery, plumbing, painting, and glazing, medicines, medical attendance, stock, fencing, and other necessary items, including compensation, not exceeding $900 for additional labor or services, and for transportation and other necessary expenses incidental to securing suitable homes for discharged boys, not exceeding $500, all in the discretion of the Commissioners, $25,000.

These estimates are substantially the same as those for the last fiscal year.

The estimate for the pay roll is slightly beyond the amount appropriated for the current fiscal year, being an increase of $120 to the florist. A suitable person for this position can not be obtained for less than the appropriation asked for, viz, $360 a year. This is made necessary because of the erection during the current fiscal year of the two additional greenhouses and the desire of the Board to make the work remunerative. No other additions have been made in the estimates for the current expenses, it being the desire of the Board to keep the expenditures within the smallest limits possible.

The estimates for buildings and grounds are the lowest possible to accomplish what the Board believes to be absolutely necessary to the welfare of the school.

The item of $4,000 covers the completion of the boiler-house, begun during the current year, from which the new workshop and greenhouses will be heated by steam conveyed through underground pipes. It is the desire of the Board to properly finish this building and remove the boilers now used in the family buildings thereto, to purchase one new boiler, and connect these by properly insulated underground piping with the buildings.

In this manner all the buildings can be safely and more conveniently heated. The removal of the boilers with their attendant fires from the family buildings will give the greatest possible relief to all connected with the school.

The report of the treasurer is herewith submitted in detail, showing the expenditures made by him for the past fiscal year. They may be recapitulated as follows:

RECEIPTS.

Appropriation for salaries	$11,616.00
Appropriation for expenses	25,000.00
Total receipts	36,616.00

DISBURSEMENTS.

Pay-roll	11,601.00
Groceries, salt meats, ice, etc	4,843.05
Flour and feed	2,429.93
Fresh meats, fish, etc	2,852.23
Dry goods, clothing, and hats	2,371.02
Leather, shoes, and shoe findings	549.33
Gas and fuel	3,195.43
Hardware, table-ware, kitchen-ware, etc	381.45
Seeds, fertilizers, harness, tools, wagons, and repairs to same, flowers, stock, etc	1,836.36
Books, stationery, printing, and box-making supplies	616.66
Medicine and medical attendance	851.73
Necessary sundry expenses	593.61
Purchase of farm stock	542.47
Furniture, machinery, and repairs to buildings, carpets, etc	2,984.34
Compensation account	898.84
Total	36,547.45
Total receipts	36,616.00
Total disbursements	36,547.45
Leaving a balance unexpended of	68.55

Your attention is respectfully invited to the report of the physician, Dr. Wells, herewith submitted. I deem it my duty to say that since the school was located on its present site Dr. Wells has been the attending physician, and by his skill and attention has kept the school in most excellent sanitary condition. He is entitled to the thanks of the Board for his diligence and faithful discharge of his delicate and responsible duty.

A joint resolution, which passed the Senate during the last session of Congress, making the chief clerk of the Department of Justice *ex officio* a trustee of the school, failed to become a law. The joint resolution will be introduced again during the coming session, when it is hoped it will meet with a better fate.

It is the earnest desire of the trustees that the Department of Justice be so represented upon the Board, thus bringing the Department and the school more directly in contact and personal relation, enabling the Department to be advised at all times of the condition of the school and its wants and interests. The passage of this joint resolution by Congress will be gratifying to the Board. The present chief clerk of the Department of Justice is now one of our number, but we desire to by law make that officer *ex officio* a permanent member of the Board.

Under existing laws, when a boy is now discharged from the school we have no further control over him. Other institutions discharging their inmates do so on probation, with the right at any time to recall them when they are guilty of misconduct. We think the law in regard to our school should be amended to this effect, and with your permission, a bill to this end will be introduced in Congress at its next session to which we earnestly invite your attention, and ask your co-operation in having it become a law.

The superintendent, matron, and the various assistants have discharged their duty with fidelity, looking always to the best interests of the boys under their charge. Their services meet with the unanimous approbation of the trustees.

Few changes have been made among the employés, and only such as were deemed necessary for the better discipline and welfare of the school.

Very respectfully,

A. J. FALLS,
President of the Board of Trustees.

The ATTORNEY-GENERAL.

Report of the Superintendent.

REFORM SCHOOL, DISTRICT OF COLUMBIA,
——— ——, 1887.

GENTLEMEN: I have the honor to present herewith my report for the fiscal year ending June 30, 1887:

Total number of boys received since opening		1,237
Total number of deaths since opening		9
Rate of mortality about ¾ of 1 per cent.		
Average age of boys received since opening	years..	13
Number of boys in institution June 30, 1886		168
Number of boys received during the year, as follows:		
From supreme court, District of Columbia	4	
From police court, District of Columbia	45	
From president board of trustees	8	
From voluntary return to school	2	
		59
Total population for the year		227
Number received on first commitment		52
Number received on second commitment		7
		59
Average age of boys received during the year, twelve years and six months.		
Maximum number in school during year		169
Minimum number in school during year		144
Average number in school during year		157
Number of boys discharged during year, viz:		
By order of board of trustees		67
By order of Department of Justice		1
By escape (not yet returned)		1
By death		2
		71
Number remaining June 30, 1887		156
Nativity of boys received during year, viz:		
American		48
Irish		2
German		4
English		2
Scotch		2
Welsh		1
Total		59

Causes of commitment, viz:	
Incorrigibility	28
Larceny	23
Vagrancy	8
Total	59
Religious training of boys before entering the school, viz:	
Baptist	15
Catholic	10
Lutheran	1
Methodist	23
Presbyterian	5
Parents did not attend any religious service	5
Total	59
Educational grade when received, viz:	
Number who did not know the alphabet	11
Number who knew the alphabet only	5
Number who could spell words of one syllable	7
Number who could read primary lessons	9
Number who could read well	27
Total	59
Number who could not write	14
Number who could write imperfectly	23
Number who could write legibly	8
Number who could write well	14
Total	59
Number who had never studied arithmetic	38
Number who had been advanced to multiplication	7
Number who had been advanced to long division	4
Number who had been advanced to fractions	10
Total	59

FINANCIAL STATEMENT.

The superintendent has received from various sources, and turned the same over to Samuel W. Curriden, treasurer of the school, who has covered the same into the United States Treasury for the benefit of the United States and the District of Columbia, jointly, as follows, viz: lows, viz:

Cash received from chair-shop account	$1 529.81
Cash received from sales of farm products	671.60
Cash received from Department of Justice	259.92
Cash received from miscellaneous sources	444.55
Total	2,905.88

The school year has again closed without any marked changes in its official work. The larger part of this work is necessarily monotonous. We try to vary the routine as much as possible, without materially interfering with the prescribed rules and regulations. All departments of the school are under the same uniform government. It is the aim and purpose of the superintendent, under the direction of the board of trustees, to administer this government with as few restraints as possible, to secure a wholesome discipline.

It is not expected that our boys will easily and readily attain to a high standard of excellence in deportment and scholarship, as many of them enter the school with the record of an idle and aimless life, hav-

ing profited but little from home and family influences, if, indeed, they have been favored with even the semblance of such humanizing associations. Obedience might be enforced at once upon even the most wayward and refractory, but experience teaches that this is not the best means of securing it. It is always safe to go slow, using "precept upon precept, here a little and there a little," in dealing with the follies and vagaries of youth. Obedience secured by force seldom accomplishes the object in view, and final reformation must come, if at all, after patient waiting and by securing a willing rather than an enforced submission. We depend both upon the play-ground and the dining-room to furnish valuable aid in the management of our boys. To the former they are sent daily, with permission to indulge in rational sports and games selected by themselves, and such as they seem to enjoy the most. They are not only permitted to play, but assisted and encouraged to make the most of the shorter hours allowed them for this purpose, upon the same principle that we direct and control the longer hours they are required to spend at work and in the school-room.

So, also, we look to the dining-room for helpful and persuasive influences. By indulging the appetite with a liberal supply of wholesome food, catering to the inner boy, however refractory and incorrigible his disposition, he soon becomes better satisfied with himself and his surroundings, and ready to accept any reasonable duty that may be imposed. It will be understood, of course, that these are merely the subordinate means, and preparatory only to other and more elevating expedients resorted to in the everchanging and often perplexing routine of duties inseparable from our peculiar work.

The schools have been in regular session through the fall and winter months. The boys in each family are divided into two separate classes or grades, and are required to spend from three and a half to four hours daily in study and recitation. Competent teachers are employed, two in each family, and boys receive instruction in the ordinary English branches taught in the district common schools. This includes a daily recitation in reading, writing, arithmetic, algebra, geography, and history.

Our school industries have been prosecuted with the usual activity throughout the year. To give a detailed account of them would be virtually a repetition of our annual report for the past number of years. Enough to say here, that we may claim for the present a standard equal to the highest average in every department of the school.

We have been favored with an abundant harvest, and a bountiful supply of all crops, excepting fruit, which proved almost a failure.

In addition to the ordinary farm-work, chair-caning, paper-box manufacturing, and all necessary tailoring, laundering, kitchen and other domestic labor performed by the boys, there has been a large amount of additional labor expended in the keeping and for the permanent improvement of our school-grounds. While much of this labor brings no moneyed income it is none the less valuable, as it saves a large and direct expenditure for work necessary to the proper management of the school.

The general health of the school has been good, and there have been no prolonged cases of ordinary sickness or epidemic of any kind. Two deaths have occurred, one the result of a serious accident. Previous to these there had been no deaths for three consecutive years. Special attention has been given, under the direction of the attending physician, Dr. Charles A. Wells, to the sanitary condition of the school-buildings and grounds. Disinfectants have been freely used, especially during

the summer months, both in and outside the building, while the sewerage and surface drainage have been kept as nearly perfect as possible. Dr. Wells's attention to patients requiring medical treatment has been unremitting, and his attendance always prompt when summoned in special cases.

The legal holidays were all duly and appropriately observed, Christmas and Fourth of July being special favorites with the boys. Both are positive as to the kind and character of the memories they awaken, and though separated by centuries of time are welcomed as twin birthdays of the highest order in our religious and national life. They seem also by some fortunate accident to divide the year into halves, and, for a pleasing variety, bring to us the extremes of winter and summer in the changing seasons. On these occasions all work is suspended, the buildings neatly decorated with bunting or evergreens, as the day may suggest, while the boys are made happy over a bountiful supply of the many good things provided for their personal comfort and enjoyment.

It has been almost a tradition in the school to provide an "annual entertainment" at the time of the regular meeting of the board of trustees in the month of January. It was given the present year on the evening of the 25th, and, as usual, the entire programme was carried through by a select number of boys chosen from among those who had best qualified themselves for the parts assigned them. All good friends of the school are invited to these entertainments, and the presence of the board of trustees with their invited guests is not only encouraging and complimentary to the boys, but gratifying to the teachers and officers of the school, who have patiently assisted them in their efforts to insure success.

Religious services have been held regularly every Sabbath afternoon at 3 o'clock. These services, as usual, have been conducted by ministers and others who reside in the city and neighborhood. They are in no sense sectarian in character, and all are invited to be present and join us in these exercises. The music, vocal and instrumental, is under the immediate direction of Mr. W. K. Cohen, of the city, who is also employed as a teacher of vocal music in the school, spending an evening weekly with the boys for instruction and practice. A Catholic service is also held every Sabbath evening for the benefit of boys who have been reared in the tenets of that faith before entering the school. The Rev. Father Caughy, of Laurel, Md., is present to conduct these services once every month.

The school has been officially visited during the year by a number of the higher authorities, including honorable members of the United States Senate and House of Representatives, heads of departments of the United States Treasury, judges of the courts, and Commissioners of the District of Columbia, and once by the grand jury as a body. Many others, resident of the city and District, have manifested their interest in the school by frequent visits, and we have had the pleasure also of receiving and welcoming a number of ladies and gentlemen officially connected with reformatory work from distant States in our own and from foreign countries.

We have received at various times during the year, from thoughtful friends of our boys, a number of illustrated magazines, select weekly newspapers, and other miscellaneous reading matter; also a monthly contribution of similar periodicals, pictures, cards, etc., from the dead-letter department of the General Post-Office. In behalf of the boys, who always welcome these donations made in their interest, I desire to express my thanks and request even an enlarged continuance of these

valued favors, with an urgent invitation to other friends to "go and do likewise."

To all who have so cheerfully and acceptably conducted our religious services—both ministers of the gospel and others—the school is under lasting obligations, and I take special pleasure in giving expression to them here.

Few changes have been made in our official force during the year, and but little has occurred to interrupt the harmony and concerted action of all employed under your authority. I may, therefore, justly express my thankfulness to those who have been thus intimately associated with me, and who have so efficiently assisted in all that has proved successful in the work for which I am held responsible.

To you, gentlemen of the board of trustees, I am under many obligations for your continued confidence and official aid in all my efforts to execute your purposes in the management of the institution.

Under the divine blessing, the school has passed another prosperous year. To the divine Giver be all the praise.

Respectfully submitted.

G. A. SHALLENBERGER,
Superintendent.

The BOARD OF TRUSTEES.

Report of the Treasurer.

REFORM SCHOOL OF THE DISTRICT OF COLUMBIA,
Washington, October 13, 1887.

GENTLEMEN: I have the honor to submit herewith my report as treasurer of the Reform School for the fiscal year ended 30th June last:

Received from appropriation for current expenses, pay roll, etc	$36,616.00
Expended as per statement of disbursements appended	36,547.45
Leaving a balance of	68.55
Received from appropriation for family building and tank house	$5,500.00
Expended as per statement of disbursements appended	145.64
Leaving a balance of	5,354.36

I have also received from the Superintendent of the school during the year, being revenue derived from the labor of inmates, the sum of $2,905.88. In accordance with the act of Congress approved 25th February, 1885, I have paid the same into the Treasury of the United States to the credit of the United States and the District of Columbia in equal parts.

Very respectfully and truly yours,

SAMUEL W. CURRIDEN,
Treasurer.

The BOARD OF TRUSTEES.

Statement of disbursements, current expenses of the Reform School, District of Columbia, fiscal year ended June 30, 1887.

Month.	Name.	For what expended.	Amount.
1886.			
July		Pay-roll, July	$918.00
	Philip Nicholas	Compensation, July	25.00
	Samuel Clark	do	15.00
	Louisa Johnson	do	7.50
	David Gantt	do	10.00
	James Warner	do	10.00
	Stanley Taylor	do	10.00
	John Isaac	do	7.50
	G. A. Shallenberger, superintendent	Sundries	17.18
	Hume, Cleary & Co	Groceries	107.63
	Browning & Middleton	do	205.02
	Geo. M. Oyster & Co	Butter	41.31
	Independent Ice Company	Ice	35.72
	Wm. H. Galt & Co	Flour	192.65
	J. T. Varnell & Son	Meat	258.92
	Wm. R. Riley	Dry goods	10.68
	H. Adler, agent	do	27.12
	Woodward & Lothrop	do	6.80
	Hood, Bonbright & Co	do	40.88
	Robert Cohen	Shoes	27.80
	W. L. King & Bro	Leather, etc	11.87
	John P. Agnew & Co	Coal	32.50
	Washington Gas-Light Company	Gas, July	26.10
	M. W. Beveridge	Table ware	13.45
	Geo. Watts	do	7.38
	J. M. Lauxman	Blacksmithing	9.55
	John McDermott & Bro	Repairing buggy	16.25
	Washington Brick Machine Company	Manure	30.00
	C. W. Brown	Printing	12.00
	Tschiffely & Evans	Medicine	9.75
	Thos. W. Smith	Lumber	48.58
	F. P. May & Co	Nails	5.75
	G. N. Holland	Lime	10.50
	Ward & Cunningham	Gas fixtures	6.50
	Geo. Ryneal, jr	Oil, etc	5.95
August		Pay-roll, August	923.00
	G. A. Shallenberger, superintendent	Sundries	25.87
	Philip Nicholas	Compensation, August	25.00
	Sam'l Clark	do	15.00
	Louisa Johnson	do	7.50
	Andrew Barbour	Repairing steps	22.50
	Browning & Middleton	Groceries	124.80
	Hume, Cleary & Co	do	142.34
	Geo. M. Oyster & Co	Butter	46.63
	Independent Ice Company	Ice	36.48
	Wm. M. Galt & Co	Flour	203.05
	Armour & Co	Meat	211.13
	Wm. R. Riley	Dry goods	3.30
	Woodward & Lothrop	do	23.18
	H. Adler, agent	do	12.07
	C. W. Thorn & Co	do	5.89
	C. H. Garden & Co	Hats	16.28
	Eiseman Bros	Clothing	16.00
	Washington Gas-Light Company	Gas	30.30
	J. P. Agnew & Co	Coal	26.00
	M. W. Beveridge	Table ware	18.49
	L. H. Schneider & Son	Hardware	10.06
	F. P. May & Co	do	11.80
	K. Kneesi & Son	Harness	5.00
	J. M. Lauxman	Blacksmithing	16.60
	E. Morrison	Stationery	6.68
	Wm. H. Morrison	do	7.15
	C. A. Wells	Medical service	69.00
	Tschiffely & Evans	Medicine	13.74
	Olcott & Co	Carriage hire	8.00
	Thos. W. Smith	Lumber	18.63
	Saml. S. Shedd	Gas fixtures	4.40
	R. Harris	Clock	4.00
	Geo. Ryneal, jr	Glass, etc	17.30
	Geo. N. Holland	Lime	7.00
	T. C. Basshor & Co	Steam-cooking appliances	29.10
	Stanley Taylor	Building fence	6.25
	A. M. Winn	Compensation	16.66
September		Pay-roll, September	898.00
	Philip Nicholas	Compensation, September	25.00
	R. Cohen	do	25.00
	Louisa Johnson	do	7.50
	Samuel Clark	do	11.25

Statement of disbursements, current expenses, etc.—Continued.

Month.	Name.	For what expended.	Amount.
1886.			
September.	G. A. Shallenberger, superintendent	Sundries	$12.05
	S. W. Curriden	Services	150.00
	John P. Agnew & Co	Coal	1,223.22
	Browning & Middleton	Groceries	197.11
	Hume, Cleary & Co	....do	133.02
	Independent Ice Company	Ice	31.16
	G. M. Oyster & Co.	Butter	60.46
	Wm. M. Galt & Co	Flour	198.05
	Armour & Co	Meat	270.66
	Woodward & Lothrop	Dry goods	290.31
	Wm. R. Riley	....do	158.06
	Eiseman Bros	Clothing	14.50
	H. Adler, agent	Hose, etc	11.82
	Robert Cohen	Shoes	63.95
	Washington Gas-Light Company	Gas	43.35
	L. H. Schneider & Son	Shovels, etc	15.15
	F. P. May & Co	Hardware	4.53
	M. W. Beveridge	House ware, etc	11.06
	R. Goldschmid	Fruit cans	2.75
	John A. Baker	Seeds, etc	15.11
	Columbia Railway Company	Manure	109.20
	Washington Brick Machine Co	....do	60.00
	J. M. Lauxman	Blacksmithing	25.65
	J. D. Free, jr	Stationery, etc	19.07
	Chas. Beck	....do	4.27
	Wm. H. Morrison	....do	4.75
	Tschiffely & Evans	Medicines	8.25
	Olcott & Co	Carriage hire	9.00
	National Republican Company	Advertising	8.51
	W. B. Williams	Furniture	110.02
	T. W. Smith	Lumber	8.45
	N. Anderson	Repairs	67.50
	Geo. Ryneal, jr	Paint, etc	8.70
	Geo. Y. Hansell	Papering	14.00
	Thomas Somerville & Sons	Pipe	14.56
	T. C. Basshor & Co	Steam injector	15.75
October ...		Pay-roll, October	923.00
	Philip Nicholas	Compensation, October	25.00
	Louisa Johnson	....do	7.50
	Samuel Clark	....do	15.00
	Wm. K. Cohen	....do	25.00
	G. A. Shallenberger, superintendent	Sundries	31.73
	Hume, Cleary & Co	Groceries	89.88
	Browning & Middleton	....do	98.19
	Beall & Baker	....do	29.29
	G. M. Oyster & Co	Butter	94.36
	Independent Ice Company	Ice	26.60
	Wm. M. Galt & Co	Flour, etc	205.80
	B. R. Scannell	Meat	207.78
	Edward Fick	Oysters	14.25
	Tschiffely & Evans	Medicines	14.15
	Chas. A. Wells	Medical services	66.00
	Woodward & Lothrop	Dry goods	20.03
	Wm. R. Riley	....do	98.13
	Lansburgh & Bro	....do	12.83
	C. W. Thorn & Co	....do	6.90
	Eiseman Bros	Clothing	39.75
	Wm. H. Thompson	Yarn	29.36
	H. Adler, agent	Hose	30.99
	Auerbach & Bro	Hats	5.13
	R. Cohen	Shoes	52.45
November.	Washington Gas-Light Company	Gas, October	45.00
	M. W. Beveridge	Table ware, etc	5.25
	E. Morrison	Stationery	5.98
	Wm. H. Morrison	....do	20.37
	Wm. Ballantyne & Son	Books, etc	9.20
	T. B. Cross, jr	Fencing	97.68
	N. Anderson	Carpentering	39.00
	F. P. May & Co	Hardware	10.50
	K. Kneesi & Son	Harness	41.50
	Wm. H. Harrover	Stone, etc	10.25
	Wm. H. Ernest	Flower pots	9.50
	C. N. Gray & Co	Grate bars	32.69
	Geo. N. Holland	Lime and cement	21.70
	H. L. Cranford	Paving kitchen, etc	205.30
	Geo. Ryneal, jr	Glass, etc	13.84
	D. W. Beveridge & Co	Window screens	29.25
	John P. Agnew & Co	Coal	870.18
		Pay-roll, November	923.00

Statement of disbursements, current expenses, etc.—Continued.

Month.	Name.	For what expended.	Amount.
1886.			
November .	Philip Nicholas	Compensation, November...	$25.00
	Wm. Cohen	....do	25.00
	Samuel Clark	....do	15.00
	Louisa Johnson	....do	7.50
	G. A. Shallenberger, superintendent	Sundries, November	11.41
	C W. Brown	Printing	26.75
December .	Wm. M. Galt & Co	Flour	198.05
	Browning & Middleton	Groceries	139.69
	Hume, Cleary & Co	....do	94.69
	B. R. Scannell	Meat	181.49
	N. White & Co	Oysters	10.50
	G. M. Oyster & Co	Butter	102.30
	Beall & Baker	Groceries	42.46
	Tschiffely & Evans	Medicines	19.35
	Woodward & Lothrop	Dry goods	28.59
	Lewis Baar, agent	Sewing-machines	64.75
	C. W. Thorn & Co	Dry goods	15.09
	Eiseman Bros	Clothing	36.00
	Wm. R. Riley	Cotton	5.35
	H. Adler, agent	Dry goods	25.54
	Wm. Ballantyne & Son	Stationery	5.47
	R. Cohen	Shoes	37.50
	Wm. H. Harrover	Stone	6.50
	F. P. May & Co	Hardware	10.49
	L. H. Schneider & Son	....do	9.46
	M. W. Beveridge	Tableware	9.84
	Thos. Somerville & Son	Piping	10.96
	Geo. Ryneal, jr	Glass, etc	26.71
	Geo. N. Holland	Lime, etc	7.70
	Wm. H. Morrison	School books	5.11
	J. M. Lauxman	Blacksmithing	14.80
		Pay-roll, December	908.00
	S. W. Curriden	Services	150.00
1887.			
January ...	Thos. C. Jenkins	Groceries	19.50
	C. H. Garden & Co	Caps	60.48
	Washington Gas-Light Company	Gas	71.60
	Philip Nicholas	Compensation, December...	25.00
	Wm. K. Cohen	....do	25.00
	Geo. Greer	....do	15.00
	Louisa Johnson	....do	7.50
	C. Donekas	Yeast	21.04
	Geo. J. Mueller	Sundries	18.62
	N. White & Co	Oysters	13.51
	R. Cohen	Shoes	31.70
	W. L. King & Bro	Shoe findings	11.53
	M. W. Beveridge	Table-ware	16.02
	Chas. A. Wells	Medical services	110.00
	Tschiffely & Evans	Medicine	10.43
	Lansburgh & Bro	Dry goods	14.15
	W. R. Riley	....do	37.15
	C. W. Thorn & Co	Sundries	10.23
	H. Adler, agent	....do	14.60
	Eiseman Bros	Clothing	39.00
	Saks & Co	....do	29.38
	Auerbach & Bro	Hats	8.15
	Washington Gas-Light Company	Gas	74.38
	Wm. H. Morrison	Schools books	4.83
	Wm. Ballantyne & Son	....do	7.30
	E. Morrison	Stationery	5.03
	G. A. Shallenberger, superintendent	Sundries	24.24
	B. P. Murray	Entertainment	10.00
	Olcott & Co	Carriage hire	20.00
	Geo. P. Zurhorst	Undertaking	25.00
	W. B. Williams	Mattresses, etc	42.30
	F. P. May & Co	Hardware	7.02
	Thos. Somerville & Son	Grates	13.75
	L. H. Schneider's Son	Hardware	3.60
	Sam'l S. Shedd	Gas fixtures	2.50
	B. F. Guy & Co	Tinning	2.85
	Wm. E. Wood & Co	New grates	7.75
	Ward & Cunningham	Plumbing	10.98
	Thos. W. Smith	Lumber	21.30
	Geo. Ryneal, jr	Oil, etc	6.40
	Wm. M. Galt & Co	Flour, etc	208.68
	Browning & Middleton	Groceries	106.16
	Hume, Cleary & Co	....do	212.86
	G. M. Oyster & Co	Butter	76.63
	B. R. Scannell	Meat	222.33

Statement of disbursements, current expenses, etc.—Continued.

Month.	Name.	For what expended.	Amount.
1887.			
January ...	Evening Star Company	Advertising	$13.30
	John P. Agnew & Co	Coal	143.00
	Washington Brick Machine Company	Manure	91.20
	W. B. Moses & Son	Furniture, etc	93.96
	Freeborn W. Smith	Organ and stool	95.00
	Woodward & Lothrop	Dry goods	94.73
	Independent Ice Company	Ice	38.00
	J. H. Lauxman	Blacksmithing	9.67
		Pay-roll, January	923.00
	Philip Nicholas	Compensation, January	25.00
	W. K. Cohen	...do	25.00
	Louisa Johnson	...do	7.50
	G. A. Shallenberger, superintendent	Railroad fare, boys	14.20
	Chas. H. Rialls	Hauling ice	14.00
	E. P. Godman	...do	13.00
February ..	Browning & Middleton	Groceries	159.84
	Hume, Cleary & Co	...do	162.06
	Wm. M. Galt & Co	Flour	199.30
	B. R. Scannell	Meat	232.38
	Beall & Baker	Groceries	5.34
	G. M. Oyster & Co	Butter, etc	70.64
	N. White & Co	Oysters	18.00
	Tschiffely & Evans	Medicines	25.30
	Lansburgh & Brother	Dry goods	21.50
	Woodward & Lothrop	...do	18.90
	W. R. Riley	...do	53.47
	C. W. Thorn & Co	...do	17.30
	Auerbach & Brother	Hats	5.00
	Eiseman Brothers	Clothing	31.75
	Saks & Co	...do	36.50
	Robert Cohen	Shoes	10.45
	Washington Gas-Light Company	Gas	90.75
	Wm. Ballantyne & Son	Books	9.25
	C. W. Brown	Printing	8.00
	John A. Baker	Seed	9.33
	K. Kneesi & Son	Harness	5.85
	Columbia Railway Company	Manure	109.20
	J. M. Lauxman	Blacksmithing	6.30
	O'Neill Brothers	...do	35.75
	Olcott & Co	Conveyances	28.00
	G. W. Knox	...do	10.00
	J. Bradley Adams	Wands	3.45
	Lloyd Moxley	Clothing	6.50
	E. Morrison	Stationery	9.05
	R. Leitch & Son	Wrench	3.20
	J. L. Mott Iron Works	Castings	3.70
	W. H. Harrover	Stone, etc	8.50
	M. W. Beveridge	Tableware, etc	13.49
	F. P. May & Co	Hardware	8.70
	L. H. Schneider's Son	...do	15.13
	Chesapeake and Potomac Telephone Company	Service	2.50
	Thos. A. Brown	Lettering door	3.60
	L. Pifferling	Live stock	75.00
	Ward & Cunningham	Hot-water boiler	70.00
	Thos. Somerville & Son	Hardware	9.81
	T. W. Smith	Lumber	19.79
	Geo. Ryneal, jr	Oils, paints, etc	8.60
	G. A. Shallenberger, superintendent	Sundries	16.75
		Pay-roll, February	923.00
	Philip Nicholas	Compensation, February	25.00
	Wm. K. Cohen	...do	25.00
	Louisa Johnson	...do	7.50
March	James Brady	Services, nurse	31.66
	Hume, Cleary & Co	Groceries	96.39
	Browning & Middleton	...do	132.53
	Beall & Baker	...do	71.73
	Geo. M. Oyster & Co	Butter	77.41
	B. R. Scannell	Meats, etc	183.24
	N. White & Co	Oysters	12.00
	Tschiffely & Evans	Medicine	21.12
	Washington Gas-Light Company	Gas	65.50
	Wm. M. Galt & Co	Flour	199.30
	Lansburgh & Brother	Dry goods	7.49
	Woodward & Lothrop	...do	102.60
	C. W. Thorn & Co	...do	17.92
	Eiseman Brothers	Clothing	21.25
	Wm. Ballantyne & Son	Stationery	18.37
	Wm. H. Boyd	City Directory	5.00
	W. L. King & Brother	Leather, etc	10.79

Statement of disbursements, current expenses, etc.—Continued.

Month.	Name.	For what expended.	Amount.
1887.			
March	R. Cohen	Shoes	$12.95
	C. A. Wells, M. D	Services	112.00
	J. M. Lauxman	Blacksmithing	3.95
	Thos. C. Basshor & Co	Grates	7.30
	Olcott & Co	Carriage hire	5.00
	Wm. H. Ernest	Flower-pots	14.25
	Washington Brick Machine Company	Manure	59.00
	Geo. Ryneal, jr	Putty, oil, etc	8.03
	John McDermott & Brother	Repairs to carriage	8.00
	G. A. Shallenberger, superintendent	Sundries	8.85
		Pay-roll, March	908.00
	Wm. K. Cohen	Compensation, March	25.00
	Philip Nicholas	do	25.00
	Geo. Greer	do	15.00
	Louisa Johnson	do	7.50
	Wm. M. Galt & Co	Flour	204.30
	B. R. Scannell	Meat	235.37
	N. White & Co	Oysters	10.05
	Browning & Middleton	Groceries	215.49
	Hume, Cleary & Co	do	132.87
	G. M. Oyster & Co	Butter	71.36
	Tschiffely & Evans	Medicine	27.70
	John P. Agnew & Co	Coal	92.10
	Washington Gas-Light Company	Gas	54.50
	Woodward & Lothrop	Dry goods	16.95
	Wm. R. Riley	do	36.25
	Lansburgh & Bro	do	10.35
	C. W. Thorn & Co	do	17.04
	Eiseman Bros	Clothing	22.50
	Auerbach & Bro	Hats	6.63
	Robert Cohen	Shoes	26.35
	H. L. King & Bro	Leather	19.51
	J. D. Free, jr	School books, etc	50.20
	Wm. Ballantyne & Son	do	34.58
	Columbia Railway Company	Manure	72.80
	J. M. Lauxman	Blacksmithing	5.70
	Johnson & Stokes	Seed	42.67
	Geo. Watts	Kitchenware	5.06
	M. W. Beveridge	do	27.35
	W. B. Williams	Carpets, etc	64.15
	F. P. May & Co	Hardware	9.16
	R. Leitch & Son	Castings	19.70
	Geo. Ryneal, jr	Paint, etc	18.98
	Geo. N. Holland	Lime, etc	8.05
	S. W. Curriden	Services, 3 months	150.00
April	J. E. Berry	Carriage hire	12.00
	Washington Post	Advertising	8.25
	G. A. Shallenberger, superintendent	Sundries	10.66
	Thos. W. Smith	Lumber	40.90
	N. Anderson	Repairs	164.21
	Wm. H. Ernest	Flower-pots	13.50
	James Brady	Services, nurse	25.00
	D. W Magrath	One bay horse	200.00
	Chesapeake & Potomac Telephone Company	Service	15.00
May		Pay-roll, April	923.00
	W. K. Cohen	Compensation	25.00
	Philip Nicholas	do	25.00
	Louisa Johnson	do	7.50
	G. A. Shallenberger, superintendent	Sundries	18.26
	Browning & Middleton	Groceries	159.23
	Hume, Cleary & Co	do	93.41
	John P. Agnew & Co	Coal	155.30
	Columbia Railroad Company	Manure	72.80
	C. A. Wells	Medical services	112.00
	Wm. M. Galt & Co	Flour	209.90
	B. R. Scannell	Meat	18.75
	Robert Cohen	Shoes	47.65
	M. Lauxman	Blacksmithing	33.55
	R. A. Golden	Fish, etc	23.40
	J. E. Berry	Carriage hire	24.00
	Eiseman Bros	Clothing	26.51
	James Brady	Medical attendance	25.00
	O'Neill Bros	Blacksmithing	19.50
	W. L. King & Bro	Shoe leather, etc	11.33
	Wm. E. Wood & Co	Stoves	7.25
	John A. Baker	Seed, etc	120.73
	Thos. T. Keene	Meat	236.96
	Thos. W. Smith	Lumber	50.34
	Lansburgh & Bro	Dry goods	6.57

Statement of disbursements, current expenses, etc.—Continued.

Month.	Name.	For what expended.	Amount.
1887.			
May.....	Washington Gas-Light Company	Gas	$38.00
	W. B. Moses & Son	Carpet	24.24
	L. H. Schneider's Son	Hardware	37.67
	Geo. N. Holland	Lime, etc	6.10
	Wm. Ballantyne & Son	Books	17.40
	Tschiffely & Evans	Medicine	21.43
	Beall & Baker	Groceries	43 35
	Woodward & Lothrop	Dry goods	112.58
	Geo. M. Oyster & Co	Butter	91.48
	C. W. Thorn & Co	Dry goods	15.76
	Geo. W. Ryneal, jr	Paint, etc.	22.65
		Pay-roll, May	923.00
	L. Johnson	Compensation	7.50
	W. K. Cohen	....do	25.00
	Philip Nicholas	....do	25.00
June.....	Daniel Johnson	Whitewashing	8.33
	Wm. Beckett	Compensation	6.60
	G. A. Shallenberger, superintendent	Sundries	13.20
	James Brady	Medical attendance	25.00
	James Brady	Compensation	12.50
	J. P. Agnew & Co	Coal	32.50
	N. White & Co	Oysters	3.13
	Eiseman Bros	Clothing	9.50
	Washington Gas-Light Company	Gas	29.00
	Tschiffely & Evans	Medicine	17.90
	C. W. Thorn & Co	Dry goods	27.41
	F. P. May & Co	Hardware	8.75
	M. Lauxman	Blacksmithing	9.90
	Robert Cohen	Shoes	17.15
	J. R. P. Carpenter	Repairs	26.25
	M. W. Beveridge	Tableware	28.03
	R. A. Golden	Fish	15.09
	W. B. Williams	Carpet	162.87
	E. N. Gray & Co	Castings	10.75
	N. Anderson	Carpentering	97.50
	M. Goldsmith	Clock	8.55
	L. H. Schneider's Son	Hardware	26.16
	S. S. Shedd & Bro	Gas fixtures	22.25
	Geo. Ryneal, jr	Paint, etc	15.17
	Geo. Watts	Tableware	16.52
	John A. Baker	Seed, etc	21.00
	Geo. Y. Hansell	Papering, etc	31.00
	Chas. Fischer	Hospital bed	32.85
	Lansburgh & Bro	Dry goods	40.69
	C. H. Garden & Co	Hats	21.84
	J. D. Milans	Printing	8.65
	W. L. King & Bro	Shoe findings	9.30
	Beall & Baker	Groceries	65.96
	B. R. Scannell	Meat	30.00
	Woodward & Lothrop	Dr. goods	80.30
	Hume, Cleary & Co	Groceries	110.88
	Browning & Middleton	....do	74.55
	Wm. R. Riley	Dry goods	160.74
	Wm. M. Galt & Co	Flour, etc	207.00
	Washington Brick Machine Company	Manure	68.00
	Thos. T. Keane	Meat	247.65
	Geo. M. Oyster & Co	Butter	117.10
	Edwards & Castle	Leather, etc	101.45
	J. E. Berry	Carriage hire	20.00
		Pay-roll, June	908.00
	Geo. Greer	Compensation	15.00
	Philip Nicholas	....do	25.00
	Louisa Johnson	....do	7.50
	Wm. K. Cohen	....do	25.00
	James Brady	....do	9.00
	Wm. Beckett	....do	24.50
	Daniel Johnson	....do	27.50
	S. W. Curriden	Services to June 30	150.00
	C. A. Wells	Medical services	58.00
	Wm. M. Galt & Co	Flour	203.85
	Hume, Cleary & Co	Groceries	182.83
	Browning & Middleton	....do	227.87
	G. M. Oyster & Co	Butter	88.54
	C. A. Denekas	Yeast	20.24
	Woodward & Lothrop	Dry goods	28.77
	C. W. Thorn & Co.	....do	42.73
	Saks & Co	Clothing	34.00
	Eiseman Bros	....do	15.00
	John P. Agnew & Co	Coal	32.50

Statement of disbursements, current expenses, etc.—Continued.

Month.	Name.	For what expended.	Amount.
1887.			
June	Washington Gas-Light Company	Gas	$20.25
	R. Cohen	Shoes	45.00
	M. W. Beveridge	Houseware	29.84
	K. Kneesi & Son	Harness	35.00
	Columbia Railroad Company	Manure	72.80
	Washington Brick Machine Company	do	66.40
	Wm. Ballantyne & Son	Stationery	24.62
	J. D. Free, jr	do	21.29
	J. E. Berry	Carriage hire	20.00
	Geo. P. Zurhorst	Undertaking	33.00
	T. W. Smith	Lumber	30.70
	Ward & Cunningham	Plumbing	77.36
	S. S. Shedd & Bro	Fixtures	15.00
	Geo. Ryneal, jr	Paint	24.00
	G. A. Shallenberger	Sundries	18.28
	Do	Expenses	41.47
	Jas. K. Proboy	One express wagon	165.00
	Olcott & Co	Carriage hire	4.00
	B. R. Scannell	Meat	182.94
	Tschiffely & Evans	Medicine	9.45
	W. Donally	Dental services	19.50
	Auerbach & Bro	Hats	6.77
	Baeder, Adamson & Co	Glue	4.50
	W. H. Harrover	Houseware	4.15
	Gibson Bros	Printing	3.50
	W. B. Williams	Furniture	71.83
	F. P. May & Co	Hardware	55.33
	L. H. Schneider's Son	do	5.22
	Geo. N. Holland	Lime	10.30
	W. Gibbons & Co	Farm stock	26.00
	Peter Henderson & Co	Plants	37.50
	Craig & Bros	do	141.00
	E. Morrison	Stationery	4.92
	O'Neill Bros	Blacksmithing	6.50
	Lewis Baar, agent	Sundries	6.27
	John Dixon	Painting	22.50
	John McDermott & Bro	Carriage repairs	122.05
	N. Anderson	Repairs	43.88
	Chesapeake and Potomac Telephone Company	Rental	15.00
	J. H. Wilkerson	Inspecting boiler	10.00
	Bex & Heunsch	Wagon repairs	67.75
	John A. Baker	Wagon	98.10
	Thos. Somerville & Sons	Iron-work	9.11
	R. A. Golden	Fish	2.70
	J. M. Lauxman	Blacksmithing	22.00
	R. Leitch & Sons	Valve	2.25
	Wm. H. Ernest	Flower pots	25.50
	E. N. Gray & Co	Boiler for laundry	165.00
	W. B. Moses & Son	Carpets	34.20
	Wm. Rudolph	Paper-box stock	69.60
	J. L. Ketterlinus	do	11.03
	Wm. Rudolph	do	65.66
	Do	do	54.10
	Chas. Beck	do	20.50
	Wm. Rudolph	do	36.78
	E. Burgdorf	Horse	200.00
	Total		36,547.45

RECAPITULATION.

Received by appropriation from Congress:		
For current expenses, etc	$25,000.00	
For pay-roll	11,616.00	
		$36,616.00
Expended, for current expenses, pay-roll, etc., as per statement preceding		36,547.45
Leaving on hand to be covered back into the Treasury		68.55

Disbursements on account of construction of family building and tank-house, Reform School, District of Columbia, during the fiscal year ended June 30, 1887.

Month.	Name.	For what expended.	Amount.
1886.			
October..	Judd & Detweiler	Printing specifications	$17.50
	National Republican Company	Advertising for proposals	7.03
	Evening Star Company	....do	8.50
	The Washington Post	....do	6.75
	Judd & Detweiler	Printing specifications	22.50
	National Republican Company	Advertising for proposals	10.50
	Evening Star Company	....do	14.16
	Washington Post	....do	10.00
	Washington Critic	....do	9.50
	....do	....do	11.34
	Judd & Detweiler	Printing specifications	16.36
	Evening Star Company	Advertising	11.50
	Total		145.64

Report of the Physician.

REFORM SCHOOL, D. C., *June* 30, 1887.

GENTLEMEN: I have to report that while the general health of the school has been fairly maintained, we have had during the year just ended two deaths. Clinton Bowles, colored, died December 7 of acute phthisis, and Bernard Johnson, colored, died May 29 from the effects of burns accidentally received January 21, 1887, one hundred and twenty-seven days before. During this long and trying period no patient at home or hospital could have received more assiduous and solicitous care. The sanitary regulations which have been in existence here in past years have been strictly enforced during the year just ended. Cleanliness in every place is insisted on, and the institution is always ready for inspection.

Very respectfully,

CHAS. A. WELLS, M. D.,
Attending Physician.

The BOARD OF TRUSTEES, REFORM SCHOOL, D. C.

EXHIBIT P.—*Report of the Warden of the Jail in the District of Columbia.*

WARDEN'S OFFICE, UNITED STATES JAIL,
Washington, D. C., November 14, 1887.

DEAR SIR: I have the honor to transmit herewith my annual report of United States jail, in the District of Columbia, for the year ended October 31, 1887.

Yours, very respectfully,

JOHN S. CROCKER,
Warden.

Hon. A. H. GARLAND,
Attorney-General United States.

WARDEN'S OFFICE, UNITED STATES JAIL,
Washington, D. C., November 1, 1887.

SIR: The warden of the United States jail, in the city of Washington, in the District of Columbia, respectfully submits the following report for the year which ended October 31, 1887.

The year has passed without any unusual event having transpired or any important change having been made in the management of the institution. The discipline of the jail has been kept up to the standard previously attained by the practice of humane treatment towards all the inmates, and without the infliction of severe penalties. The usual punishment imposed for offenses is withholding the small favors and privileges granted to the well-behaved, accompanied by dietary treatment, and is generally sufficient. While we have had an unusual number of prisoners belonging to the class of habitual criminals and known as hardened and incorrigible, yet no combination has been made against prison discipline and no obstinate resistance to the prison authorities has been offered. This encouraging condition may be attributed to proper classification, separate cells, kind treatment, plenty of good substantial food, good beds, clean and comfortable quarters, skillful medical treatment, and the judicious and efficient manner in which the officers of the institution have discharged their duties. The warden here expresses his appreciation of the services of the officers whose many years of experience in charge of prisoners have enabled them to contribute to such favorable results.

The report of Dr. Alexander McWilliams, the jail physician, will show that a satisfactory sanitary condition and a remarkable degree of good health have been maintained, and that but one death has occurred, and that of a man who came to the jail afflicted with a disease which failed to yield to medical treatment and proved fatal forty-eight hours after his commitment to jail. As a matter of fact most of the prisoners who are treated by the physician come to the jail with the seeds of serious disease implanted in their systems by dissolute habits. The cases are very rare indeed where the inmates are afflicted by disease contracted during their term of imprisonment.

Representatives of the Protestant and Catholic faiths have attended faithfully to the religious and moral instruction of the prisoners, many of whom have manifested sincere repentance and permanent reformation. But there is quite a large class composed mostly of young men and boys just entering upon manhood who give no promise of reformation, and seem to have no desire to earn an honest living. Much of their time is spent in serving terms in the work-house, jail, or the penitentiary; when free from those institutions they habitually congregate in squads in haunts of vice, and aid each other on in vicious and criminal practices. They grow more reckless in their career as time goes on, and become proud of calling themselves professionals. They unite in resisting the laws and the authorities, and are not only the enemies of law and order, indulging in vice and crime, but worse, they are constant in their endeavors to corrupt others and attract to their society and their ways others, especially the young who have scarcely entered upon a wayward career. Boys left by their parents or guardians to lead aimless and idle lives, who come and go as they please, and where they will without restraint, fall an easy prey to the wiles of this class, and gradually drift into their lives. If those who are interested in the proper guidance and well-being of youths and young men would exercise extraordinary precaution to prevent them from coming in contact with this class of criminals, they might prevent them from being hopelessly ruined, save them to become useful citizens, and prevent the increase of a class of criminals which is the worst pest of society.

It has now been twelve years since the jail building was completed and occupied. In the mean time certain slight defects in its construction have been developed. While the main portions of the building

occupied by the male prisoners are provided with a complete system of ventilation, the apartments occupied by the females seem to have been overlooked in that regard, and have no means provided whereby the occupants can be supplied with a pure atmosphere, or the rooms kept in a proper sanitary condition. This deficiency of ventilation is such an objectionable feature that it attracted the attention of the grand jury of the District on their recent visit to the jail to examine into its condition, and in their report, while they complimented the management and arrangements of the jail in other respects, they condemned the apartments occupied by the females as entirely wanting in proper means of ventilation. Therefore, in order to remove this objectionable feature, after consulting Mr. Edward Clark, Architect of the United States Capitol, a plan for ventilating those apartments, which has been approved by the Department of Justice, has been adopted and the work of making the necessary alterations and carrying out the plan is now going on. When completed, the ventilation of the women's department will, it is believed, be as perfect as other parts of the building. It is estimated that the cost of this improvement will be $250. The slate roof over the main center of the building, covering a space of about 75 feet square, has been defective and leaky ever since it was constructed. It leaks so badly that great annoyance is caused thereby during falls of rain, or when there is an accumulation of snow upon the roof. If the roof should not be repaired the continued leakage will cause the boards and timber supports of the roof to decay, and render an entire new roof necessary. Therefore provisions for placing it in thorough repair should be made without any unnecessary delay. The roof gutters of the building were built in the masonry, or stonework under the eaves and inlaid with copper. The copper lining by contraction and expansion and the action of the elements has become broken, defective, and useless, so that now a portion of the water instead of being carried off by the gutters as designed, finds its way down through the walls of the building. This condition should be remedied in order to prevent serious damage to the walls. The cost of making the repairs to the roof and gutter referred to, is estimated at about $1,500. The warden suggests that Congress be requested to make an appropriation for the purpose.

The City Small-Pox Hospital, which is controlled by the District authorities, is located on the grounds connected with the jail and within dangerous proximity to it. It is approached by a road and path leading through the jail grounds. When it is occupied by patients afflicted with that dreaded disease, there is great danger of the disease being communicated to the inmates of the jail, which has heretofore occurred on two or three occasions with fatal results. The hospital should be removed from the jail premises to a more isolated locality, and it is respectfully recommended that the proper measures for that purpose be adopted. There have never been any walls built to inclose the jail premises, or to provide yards or other means for giving the prisoners proper exercise in the open air. The jail therefore is as much exposed to intrusion and trespasses of various kinds from persons, cattle, and other animals as it would be if it stood alone and unprotected on the open commons. Hence the officers of the prison are its sole reliance for protection and the safe-keeping of prisoners, except such aid as the building itself affords. Inclosing walls should be built for the purpose of giving security to the jail and to afford such facilities for giving the prisoners exercise in the open air as a due regard for their health and comfort dictates and humanity demands; also for the pur-

pose of rendering it feasible to cultivate the grounds belonging to the prison and otherwise use them for beneficial purposes.

There is an existing want in this District of a reformatory or institution where females of every grade could be incarcerated under conditions suited to their sex, free from the presence of male prisoners, properly classified and subjected to such management and reformatory measures as would apply to their condition, where their minds could be forcibly impressed with correct thoughts and inclined along the ways to complete restoration to friends, saved from a career of vice and crime, and entered upon the paths of virtue and usefulness. Such a desirable result can not so well be accomplished in a common jail where prisoners of both sexes and criminals of every grade are incarcerated. It often happens that young girls and women who for the first time have been charged with some offense, are committed to jail, where they enter with their minds filled with horror at the idea of being imprisoned. Now, if such persons could be taken in the first instance to a proper female reformatory, they could easily be saved from falling lower in the criminal scale, and finally be restored to their former condition in their families. The jail at present does not afford room for the proper accommodation of more than thirty-two females, and yet the number here is often greatly in excess of that and gradually increasing from year to year, rendering overcrowding of their apartments necessary. This excess of numbers is of itself a sufficient reason for providing for them more ample accommodations. A building for such purpose could be erected adjoining the present jail structure, and supplied at less expense than if located elsewhere. But probably those who take an active interest in this matter would prefer to have it placed in a separate locality. At all events the object should be accomplished at an early day. Many prisoners of the poorer classes arrive at the jail hatless, shoeless, and otherwise destitute of clothing and without means of procuring it for themselves. In such cases we supply them with such articles of clothing as they actually need. Besides, there are many cases where prisoners are serving long sentences, their clothing during their term becomes worn and unfit for use, and they without means of procuring a supply. It then becomes necessary to furnish them with the necessary clothing to render them fit to be seen, and to prevent them from suffering from its want. The warden during the year has transported seventy-two convicts to the Albany County penitentiary, at Albany, N. Y., who were sentenced to that institution by the supreme court of this District holding a criminal term. The cost to the Government of such transportation was $1,066.80, besides the sum of $207.10 which was paid by the authorities of the penitentiary referred to.

The salary of the warden, which was $2,000 twenty years ago, and remained at that figure a number of years, is now and was during the past year $1,800, which is an inadequate compensation for the services required. The salaries of the other officers of the institution have been recently readjusted by authority of the Attorney-General. They amounted during the year ending October 31, 1887, to $25,458.60. The needed repairs to the building, fixtures, steam-heating boilers and attachments, and other articles used in the jail were made as required, and cost $567.82.

The expenditure for paints, painting, and glazing was $209.18. The other expenses for the support of prisoners were as follows, viz:

Subsistence	$10,528.08
Clothing, bed-cots and bedding	1,778.86
Fuel	1,993.92

Gas and light	$526.82
Brooms, whitewash-brushes and scrub-brushes	152.12
Ice	216.32
Medical stores, dentistry, and diet for the sick	392.42
Blank books, stationery, and advertising	101.15
Kitchen, cell, and other furniture, utensils and mechanical tools	547.99
Disinfectants, soap, sal soda, and lime	661.19
Keeping horse, cows, and repairs to harness and wagon	190.89
Box at post-office	12.00

The total number of prisoners in jail during the year was 1,943. The daily average number was 191. The highest number was 240, and the lowest 158.

There were in jail at the beginning of the year 174, and there were committed during the year 1,769. Of those committed during the year 427 were white males, 1,130 were colored males, 27 were white females and 185 colored females; 366 were native white males, 1,129 were native colored males, 61 were foreign white males, 1 was a foreign colored male, 24 were native white females, 3 were foreign white females, 185 were native colored females. No person escaped.

The commitments were for the following offenses, viz:

Offense.	White males.	Colored males.	White females.	Colored females.	Total.
Murder	2	8	.....	3	13
Assault with intent to kill	13	68	.....	4	85
Arson	1	4	.....	2	7
Robbery	5	6	.....	.....	11
Attempt to commit rape	2	5	.....	.....	7
House-breaking	19	53	.....	6	78
Grand larceny	28	29	4	3	64
Forgery	12	.....	1	.....	13
Larceny from the person	2	12	1	1	16
Embezzlement	17	4	.....	.....	21
Receiving stolen goods	.....	4	2	2	8
Passing counterfeit money	.....	1	.....	.....	1
Second offense, petit larceny	1	2	.....	.....	3
Bigamy	.....	4	.....	.....	4
Resisting Metropolitan Police officer	.....	1	.....	.....	1
Accessory to shooting	.....	1	.....	.....	1
Mayhem	.....	1	.....	.....	1
Sexual intercourse	1	2	.....	.....	3
Petit larceny	123	385	8	69	585
False pretense	1	3	.....	.....	4
Bench-warrant	11	19	.....	.....	30
Selling obscene pictures	1	.....	.....	.....	1
Violating policy laws	2	7	.....	.....	9
Violating Revised Statutes No. 5451	1	.....	.....	.....	1
Assault and battery	90	335	7	56	488
Assault	28	84	1	5	118
Affray	25	44	.....	15	84
Keeping bawdy-house	1	.....	.....	4	5
Enticing prostitution	1	.....	1	1	3
Keeping disorderly house	.....	.....	2	6	8
Threats of personal violence	16	16	.....	1	33
Malicious trespass	13	9	.....	1	23
Abandoning child	.....	.....	.....	2	2
Perjury	.....	.....	.....	1	1
Contempt of court	1	11	.....	3	15
Incorrigibility	6	6	.....	.....	12
Vagrancy	1	2	.....	.....	3
United States witness	2	2	.....	.....	4
Keeping vicious dog	.....	1	.....	.....	1
Buggery	1	1	.....	.....	2
Total	427	1,130	27	185	1,769

Of the above number 1,018 were tried, convicted, and sentenced; 946 of them were sentenced to serve terms in jail, and 72 to serve terms in the Albany County penitentiary at Albany, N. Y.

Those sentenced to jail are classified as follows:

Offense.	White males.	Colored males.	White females.	Colored females.	Total.
House-breaking	3	6	.....	1	10
Embezzlement	2	1	.....	.....	3
Larceny from the person	2	3	.....	1	6
False pretense	.....	1	.....	.....	1
Receiving stolen goods	.....	1	.....	.....	1
Petit larceny	68	238	6	55	367
Violating policy laws	2	3	.....	.....	5
Violating Revised Statutes	.....	1	.....	.....	1
Keeping gaming table	.....	1	.....	.....	1
Assault and battery	76	274	5	52	407
Assault	4	13	.....	.....	17
Affray	17	32	.....	11	60
Keeping bawdy-house	.....	.....	.....	3	3
Keeping disorderly house	.....	.....	2	3	5
Immoral conduct	.....	.....	1	.....	1
Enticing prostitution	1	.....	.....	.....	1
Contempt of court	1	4	.....	1	6
Threats of personal violence	15	15	.....	.....	30
Malicious trespass	14	7	.....	.....	21
Total	205	600	14	127	946

Those sentenced to the penitentiary are classified as follows:

Offense.	White males.	Colored males.	White females.	Colored females.	Total.
Manslaughter	.....	3	.....	1	4
Assault with intent to kill	.....	4	.....	.....	4
Robbery	.....	1	.....	.....	1
Forgery	2	.....	.....	.....	2
House-breaking	3	16	.....	3	22
Grand larceny	7	12	.....	3	22
Larceny from the person	1	1	.....	.....	2
False pretense	.....	4	.....	.....	4
Arson	.....	.....	.....	1	1
Second offense, petit larceny	.....	4	.....	1	5
Larceny from United States Government	1	.....	.....	.....	1
Embezzlement	1	1	.....	.....	2
Perjury	1	.....	.....	.....	1
Bigamy	1	.....	.....	.....	1
Total	17	46	.....	9	72

Besides, 37 boys were sentenced to the Reform School for the following offenses:

Offense.	White males.	Colored males.	Total.
Grand larceny	.....	1	1
Larceny from the person	.....	3	3
Second offense, petit larceny	.....	1	1
Petit larceny	2	15	17
Incorrigibility	5	7	12
Vagrancy	1	2	3
Total	8	29	37

The entire number of prisoners in jail during the year are accounted for as follows:

There were pardoned by the President of the United States, 4 white males and 1 colored male. Transferred to the Insane Asylum, 2 colored males and 2 colored females. Transported to the Albany, N. Y.,

penitentiary, 17 white males, 46 colored males, and 9 colored females. Thirty-seven boys were transferred to the Reform School, 1 died, and 1,445 were discharged by due course of law, and 205 remained in jail at the close of the year. Of those remaining in jail, 51 were white males, 132 were colored males, 2 were white females, and 20 were colored females.

Very respectfully, yours,

JOHN S. CROCKER,
Warden.

Hon. A. H. GARLAND,
Attorney-General, United States.

Report of the Physician to the Jail.

WASHINGTON, D. C., *November* 1, 1887.

SIR: I have one death to record since my last report. The man died of heart disease (complicated with other grave affections) within forty-eight hours of his being committed to jail. His death was instantaneous, allowing no opportunity for medical treatment. There has been a large number of cases of the ordinary classes of disease, resulting from the depraved and reckless mode of life of the inmates. With the exception of such cases, and a few who entered the jail suffering with dysentery caused by their own imprudence, the health of the inmates generally has been excellent. The food is abundant, well cooked, and of excellent quality. The condition of the jail has never been better than during the past year. The care taken by the officers in attending to the personal condition of each prisoner deserves the highest commendation, and I desire to express my gratitude to them for their attention and industry and cheerful compliance with all my requests. It would be difficult to find an institution of this kind where equal care is taken of the prisoners and the same humane treatment extended to all. There have been several transfers of insane prisoners from the jail to the Government Asylum for the Insane. It is to be regretted that insane prisoners are ever sent to the jail, as we have no facilities for taking proper care of such cases, and it is often necessary to put them among the other prisoners, which causes much disturbance, as they are generally noisy and destructive. I would respectfully suggest having all such cases carefully examined and sent at once to the asylum. The improvement in the female department about to be made is greatly needed, and, when completed, will materially increase the comfort of the prisoners, and will, I think, enable the engineers to heat the building in a more effective manner.

To yourself individually, as well as to the officers of the prison, I must return my sincere thanks for the courtesy and kind assistance so constantly and cheerfully rendered.

Yours, most respectfully,

A. MCWILLIAMS,
Physician, United States Jail, Washington, D. C.

General JOHN S. CROCKER,
Warden United States Jail.

EXHIBIT Q.—*Report of the Architect of the Capitol.*

ARCHITECT'S OFFICE, UNITED STATES CAPITOL,
Washington, D. C., November 5, 1887.

SIR: In relation to the improvements and repairs made to the court-house in this city I have the honor to report—

That in compliance with the act approved August 4, 1886, the western wing has been fitted up and partly remodeled, for the occupancy of the Civil Service Commission.

Additional steam-boilers were placed in the boiler-rooms of the north front, and the steam heating carried to the court and office rooms of the old portion; so that now the entire building, including the unoccupied rooms in the basement, is comfortably heated by steam.

The interior is in a good condition, but much should be done to the exterior to prevent further decay of the sandstone work of the old part; and for convenience, a coal-vault constructed at each end of the north front adjoining the boiler-rooms.

Very respectfully, your obedient servant,

EDWARD CLARK,
Architect United States Capitol.

Hon. A. H. GARLAND,
Attorney-General United States.

EXHIBIT R.—*Report of the Clerk of Pardons.*

DEPARTMENT OF JUSTICE,
Washington, October 25, 1887.

SIR: I have the honor to submit herewith a list of the persons convicted in the United States district courts who were pardoned during the fiscal year ending June 30, 1887, together with a tabular statement showing the districts in which they were tried, the terms of courts at which they were convicted, their offenses, sentences, where they were pardoned, and the principal reasons for recommending the exercise of Executive clemency in their respective cases.

Very respectfully,

ALEXANDER R. BOTELER,
Clerk of Pardons.

The ATTORNEY-GENERAL.

Names.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reasons for the exercise of Executive clemency.
				1886.	
Robert O. Moorehead.	Western district of Pennsylvania.	Feb. term, 1886...	Violating the postal laws.—2 years in the penitentiary.	Dec. 20*	Upon the recommendation of the judge, district attorney, Postmaster-General, Solicitor-General, and others.
William Roath.....	District of Connecticut.	Feb. term, 1885...	Perjury.—4 years imprisonment and $1 fine.	Dec. 20	Upon the recommendation of the district attorney and others.
Tampa (a Pima Indian).	District of Arizona.....	Oct. term, 1883....	Assault with intent to kill.—5 years in the penitentiary.	Dec. 20	Upon the recommendation of the United States Indian agent for the Pima tribe, and because of mitigating circumstances.
Lowich (a Pima Indian).	.....do	....do	.....do	Dec. 20	Do.
Hictitel (a Pima Indian).	.....do	....do	.....do	Dec. 20	Do.
T. Z. Timmons.....	Northern district of Georgia.	Mar. term, 1886...	Violating internal-revenue laws.—3 months in jail, $200 fine, and costs.	Dec. 22	Upon the recommendation of the district attorney and other respectable citizens.
John Spencer	.....do	....do	Violating internal-revenue laws.—5 months in jail and $100 fine.	Dec. 22	Do.
Ellsworth Weaver	Western district of Michigan.	Oct. term, 1885....	Violating section 5431 Revised Statutes United States.—4 years imprisonment.	Dec. 24	Upon the recommendation of the district attorney and because of his youth and mitigating circumstances.
				1887.	
John W. Parrott.....	Western district of Arkansas.	Mar. term, 1886...	Murder.—To be hanged 14th January, 1877.	Jan. 4	Sentence commuted to 5 years imprisonment because of circumstances developed after his conviction, etc.
James D. Cumming...	District of Columbia.....	Jan. term, 1885 ...	Violating sections 5418, 5421, and 5433 Revised Statutes United States.—2 years imprisonment and $2,000 fine.	Jan. 25	Having served the term of his imprisonment and being too poor to pay his fine, was pardoned simply to restore him to citizenship.
James T. Callahan.....	.....do	Mar. term, 1885...	Larceny from the person.—3 years imprisonment.	Feb. 28	Because he had the consumption and could not live much longer.
Simmons Wolf (an Indian.)	District of Kansas.....	Sept. term, 1886...	Rape.—To be hanged February 8, 1887.	Mar. 2	Sentence commuted to imprisonment for life because of new facts in the case and at the solicitation of many good people of Kansas.
John Washington (an Indian).	.....do	....do	.....do	Mar. 2	Do.
Alfred Brotherton.....	District of Maryland ...	Apr. term, 1886...	Conspiring to cast away a vessel.—1 year in jail and $1,000 fine.	Mar. 7	Having served out the term of imprisonment, and being unable to pay his fine, was released at the instance of many respectable gentlemen of Baltimore.
Alfred M. Presley	District of Columbia...	Nov. term, 1886...	Larceny.—1 year and six months in jail.	Mar. 7	Because he was weak-minded and constrained to steal by want, and recommended by the district attorney.
Norman H. Camp	District of Idaho	Dec. term, 1885...	Embezzlement of Government funds.—5 years in prison and $10,000 fine.	Mar. 7	Because of doubts as to his criminality and of his previous good character.
Oscar L. Baldwin	District of New Jersey.	Jan. term, 1882 ...	Embezzling the funds and falsifying the books of a bank.—15 years in the penitentiary.	Mar. 7	Having been released from prison on a writ of habeas corpus, the only effect of his pardon was to restore him to citizenship.

* To take effect February 20, 1887.

Names.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reasons for the exercise of Executive clemency.
				1887.	
Joseph H. Evans	District of Utah	Nov. term, 1884	Unlawful cohabitation.—3 years and 6 months imprisonment and $250 fine.	Mar. 7	Because he was an old man and there had been for years a total separation from his plural or polygamous wife, etc.
Hu Ying (a Chinaman).	Eastern district of Arkansas.	Oct. term, 1886	Violation of internal-revenue laws.—30 days in jail and $100 fine.	Mar. 9	Because of his poverty and ignorance of the law, which he violated under a misapprehension, etc.
Hee Sung (a Chinaman).	do	do	do	Mar. 9	Do.
James Gordon	District of Utah		Polygamous practices	Mar. 9	Recommended by the Utah commissioners, governor of the Territory, and justices of the supreme court.
Jesse Houchens	District of Indiana	Nov. term, 1883	Passing counterfeit money.—7 years in the penitentiary.	Mar. 14	Because of failing health and on the recommendation of the judge, district attorney, and other citizens of respectability.
Edward T. Davis	District of Columbia	Mar. term, 1886	Embezzlement.—11 months in jail	Mar. 14	Having served the term of his imprisonment and because of his exemplary conduct when confined.
W. H. Holmes	Northern district of Georgia.	Oct. term, 1886	Violating section 5518, Revised Statutes United States.—2 years in the penitentiary.	Mar. 14	Upon the recommendation of the judge, district attorney, and marshal, because he was used as a witness to convict his associates.
Lafayette Hopkins	Northern district of North Carolina.	Nov. term, 1885	Counterfeiting.—3 years in the penitentiary.	Mar. 14*	Upon the recommendation of the judge and district attorney, the convict being of feeble intellect and defective education.
Caleb Starr (an Indian)	Western district of Arkansas.	Nov. term, 1886	Forfeiting recognizance.—Judgment for $1,000 and costs.	Mar. 15	Because of a misapprehension and not from any intention to violate the law.
Samuel M. Flemming	Western district of Virginia.	do	Violating the internal-revenue laws.—3 months in jail and $200 fine.	Mar. 15	Upon the recommendation of the judge and district attorney, and because he was old and infirm, and committed his offense under a misapprehension.
Lewis N. Knight	District of Oregon	Oct. term, 1885	Violating section 5478, Revised Statutes United States.—2 years in the penitentiary.	Mar. 15	Because of his previous good character and other mitigating facts.
James McGrath or McGrow.	Northern district of California.	Oct. term, 1884	Violating sections 5346 and 5347, Revised Statutes United States.—3 years in prison and $50 fine.	Mar. 15	Having served nearly all his imprisonment and being unable to pay his fine, pardoned mainly to restore him to his citizenship.
J. J. C. Dougherty	District of Maryland	Sept. term, 1884	Embezzling money-order funds.—3 years in prison and a fine of $3,335.84.	Mar. 16	Upon the recommendation of the judge, district attorney, the postmaster under whom he had served, sureties on his official bond, and others.
David Day	Southern district of Mississippi.	Nov. term, 1886	Violating section 2461, Revised Statutes United States.—1 hour in prison and a fine of $235 and costs.	Mar. 16	Because his offense (a trespass on Government lands) was done under a misapprehension, etc.
Dennis Kelly	District of Maine	July term, 1885	Manslaughter.—18 months in jail and $1 fine and costs.	Mar. 16	Having served out his imprisonment, pardoned to restore his citizenship because of his good record in the war, and at the request of many prominent men.

Douglas W. Vanderhoof.	District of Minnesota...	June term, 1882 ...	Embezzling the funds of a bank, etc.—10 years in State prison.	Mar. 22†	Because of his good conduct in prison, the condition of his family, and at the request of many respectable citizens.
E. D. Bradshaw.....	Eastern district of Arkansas.	Feb. term, 1887....	Violating the oleomargarine law.—Sentence suspended.	Mar. 30	Upon the recommendation of the district attorney and because defendant acted under a misapprehension.
W. C. Phillips.....	....do	....do	.....do	Mar.	Do.
Julius Starks.....	Western district of Texas.	Oct. term, 1881	Mail robbery.—10 years in the penitentiary.	Apr. 14	Because of his failing health, his life being despaired of.
William H. Overholt ..	District of Idaho	Jan. term, 1880	Mail robbery, etc.—Imprisonment for life.	Apr. 14	Because of youth at the time of his offense, his good conduct in prison, and at the request of many respectable citizens.
Stephen H. Russell....	District of Massachusetts.	Oct. term, 1884	Counterfeiting.—Sentence suspended.	Apr. 14	Upon the recommendation of the district attorney and because no criminal intent was attached to his offense.
John Smith	Western district of Arkansas.	Feb. term, 1887....	Assault with intent to kill.—Sentence suspended.	Apr. 15	Upon the recommendation of the judge and district attorney, and because of the provocation he received.
Eugene B. Walton	Southern district of New York.	Oct. term, 1885	Making false entries in a bank's book.—5 years in the penitentiary.	Apr. 15	Upon the recommendation of the district attorney and on account of mitigating circumstances.
H. H. Mengs	Eastern district of Louisiana.	....do	Embezzling money from the mails.—9 years in the penitentiary.	Apr. 15	Upon the recommendation of the district judge, Congressional delegation, and many others.
W. R. Branum	Northern district of Texas.	Jan. term, 1885	Violation of post-office laws.—1 year in penitentiary and $1 fine.	Apr. 15	Upon the recommendation of the district judge, marshal, and because of his youth and mental infirmity.
Selah C. Carll	Southern district of New York.	Dec. term, 1882....	Passing counterfeit and altered United States bonds.—15 years in penitentiary.	Apr. 15	Sentence commuted to seven years' imprisonment upon the recommendation of the official who procured his conviction, and other respectable citizens.
Laurence N. Hunter ..	District of Columbia....	Mar. term, 1886 ...	Stealing money from registered letters.—1 year in penitentiary.	May 6	Upon the recommendation of the district attorney at the expiration of his sentence to restore his citizenship.
John Rauber.....	Northern district of New York.	Sept. term, 1886 ...	Violation of internal-revenue laws.—9 months' imprisonment.	May 21	Upon the recommendation of the district attorney upon the grounds of his insanity, etc.
Robert Doughty	Western district of Texas.	Oct. term, 1882	Mail robbery.—8 years in the penitentiary.	May 24	Upon the recommendation of the district attorney and judge, besides many other respectable citizens.
Henry F. Garrison	District of South Carolina.	Jan. term, 1887	Violation of internal-revenue laws.—Sentence suspended.	May 24	Do.
Cephas Jones	District of Columbia....	Mar. term, 1878....	Rape.—30 years in the penitentiary.	May 24	Because of grave doubts as to his having committed the crime of which he was convicted.
F. C. Marks.....	Southern district of Georgia.	Oct. term, 1886	Putting an obscene letter in the mail.—$200 fine and costs.	June 20	Because of his poverty, the distress of his family, and ignorance of the consequences of his offense.
Thomas Ballard	Northern district of New York.	Jan. term, 1875	Counterfeiting, etc.—30 years in the penitentiary.	June 30	Because of his long imprisonment, failing health, and upon the recommendation of the prison officials and many other persons.
Hugh N. Bradley	Eastern district of Missouri.	Sept. term, 1886...	Violating pension laws (section 5485, Revised Statutes).—6 months in jail and $500 fine.	July 1	Because of his poverty and disability from a gunshot wound received in the Union service, and at the solicitation of many respectable citizens.
Thomas Robinson.....	Western district of Arkansas.	Aug. term, 1877...	Murder.—To be hanged October 12, 1887; afterwards commuted to life imprisonment.	July 2	Because the convict had become insane.
Bud Higgins.....	Western district of Texas.	June term, 1882...	Mail robbery.—10 years in the penitentiary.	July 13	In the last stages of consumption.

* To take effect in May, 1887.

† To take effect June 5, 1887.

Names.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reason for the exercise of Executive clemency.
				1887.	
George Colbert, *alias* Calvert.	District of Columbia....	Jan. term, 1886...	Larceny.—8 months in jail.	July 13	Hopelessly ill with consumption.
Reuben Porter Lee....	Northern district of New York.	Nov. term, 1882...	Embezzling funds of a national bank.—10 years in the penitentiary.	July 13	Because of his good conduct in prison, sympathy for his devoted wife and helpless children, and at the solicitation of many citizens.
A. J. McCreless.....	Northern district of Alabama.	March term, 1886.	Illicit distilling.—14 months in the penitentiary.	July 13	Because of his poverty, previous good character, and the helpless condition of his family.
Luther A. Gardin.....	Western district of North Carolina.	May term, 1886...	Violating internal-revenue laws.—4 months in jail and $100 fine.	July 14	A poor colored man who had lost both arms and whose pardon was recommended by the judge and district attorney.
Harry D. Combs	District of Kentucky ...	Feb. term, 1886...	Forfeiture of bond as security, etc.—Judgment for $500 and costs.	July 15	Upon the recommendation of the district attorney, and other respectable citizens.
James D. Cooke.....	District of Connecticut.	May term, 1885...	Embezzling money-order funds when postmaster.—18 months in jail and $300 fine.	July 15	Upon the recommendation of the judge and district attorney, because the shortage was made good and was the result of carelessness rather than of criminal intent.
Charles Nooe.....	District of Indiana	Nov. term, 1885...	Violating the postal laws.—1 year imprisonment and $150 fine.	July 15	Upon the recommendation of the district attorney, and because of his physical and mental weakness.
Henry C. Alleger	District of Columbia....	Apr. term, 1886...	Violating section 3891, Revised Statutes.—6 months in jail.	July 15	Because his impaired health rendered him unfit for further confinement after one-half his sentence.
John Smith	District of Dakota.....	July term, 1879...	Manslaughter.—10 years' imprisonment.	July 15	Upon the recommendation of the judge and district attorney, the convict having served more than one-half his sentence.
William W. Day	District of Utah	.....	Polygamous practices	July 15	Recommended by the Utah commissioners, the governor of the Territory, and justices of the supreme court.
Edward D. Crowther..	.....do	.....	.....do	July 15	Do.
Thomas Wilson	.....do	.....	.....do	July 15	Do.
Gustave A. Schubert..	District of California ...	May term, 1885...	Altering a United States post-office money-order.—2 years' imprisonment.	July 16	Because he was an ignorant and simple-minded country boy, sixteen years of age. Recommended by the district attorney and judge.
Edward A. Keeler	District of Wisconsin...	Sept. term, 1881...	Stealing registered letters.—4 years in the penitentiary.	July 16	Having served his full time in the penitentiary, was recommended for restoration to his citizenship.
Edward McDowell, *alias* J. J. Johnson.	Western district of Tennessee.	Nov. term, 1885...	Falsely personating a United States revenue collector.—6 months in jail and $500 fine.	July 16	Upon the recommendation of the judge and district attorney, having served out his imprisonment, and being too poor to pay his fine.
Warren Van Hoosen ..	District of Iowa	Nov. term, 1881...	Having counterfeit coin with intent to pass the same.—6 years' imprisonment.	July 17	Upon the recommendation of the judge and district attorney, his first offense, and having a little blind daughter dependent upon him.
William Adams	District of Idaho	May term, 1883...	Mail robbery.—Imprisonment for life.	July 17	Sentence commuted to seven years' imprisonment upon the recommendation of the judge and district attorney.

Benjamin Reils	District of South Carolina.	Jan. term, 1885	Violating section 3242, Revised Statutes of the United States.—1 month in jail.	July 17	Upon the recommendation of the district attorney and Commissioner of Internal Revenue, and because of his physical infirmities.
Nelson Plato	Western district of Texas.	May term, 1886	Embezzling customs funds while a collector, etc.—1 year in the penitentiary.	July 27	Because his violations of law resulted from neglect of his duties rather than from corrupt motives, and his shortage was made good to the Treasury.
Calvin L. Smith	Northern district of Pennsylvania.	Apr. term, 1885	Selling and secreting counterfeit United States coin.—2 years in the penitentiary.	Aug. 3	Upon the recommendation of the district attorney.
George Bauf	District of Columbia	March term, 1886	Larceny from the person.—2 years in the penitentiary.	Aug. 12	Upon the recommendation of the district attorney and members of the jury, it being shown that the testimony against him was uncertain, etc.
Daniel Henderson	Western district of Arkansas.	Sept. term, 1880	Manslaughter.—10 years' imprisonment and $1,000 fine.	Aug. 14	Being in the last stages of consumption and not likely to live.
Charles B. Cox	District of New Mexico.	March term, 1886	Perjury.—A fine of $500 and the costs.	Aug. 16	Because his testimony was required by the Government in a land-fraud case, and on the district attorney's recommendation.
Blue Duck (an Indian)	Western district of Arkansas.	Nov. term, 1885	Murder.—To be hanged July 23, 1886.	Sept. 25	Having been respited until August 13, 1886, and until October 1, his sentence was commuted to imprisonment for life because of some doubts as to his guilt.
John Moore	District of Montana	Feb. term, 1885	Larceny.—1 year's imprisonment	Sept. 25	Having served his term of imprisonment, and because his testimony is required by the Government in another case.
Charles C. Hemmick	District of Maryland	June term, 1885	Abstracting money from the mails.—2 years and 6 months in the penitentiary.	Sept. 27	Because of his failing health and good behavior while in prison.
G. H. Horwood	Eastern district of Texas.	Sept. term, 1886	Receiving stolen money.—$100 fine and costs.	Sept. 27	Because his testimony was required by the Government in certain criminal cases in the United States district court.
James A. Hedden	District of New Jersey	May term, 1881	Embezzling the funds and falsifying the books of a bank.—7 years in the penitentiary.	Sept. 27	Because having served his imprisonment his pardon was asked for to restore him to citizenship by prominent gentlemen.
John Dixon	Southern district of Alabama.	Jan. term, 1886	Trespassing on Government lands.—Sentence suspended.	Oct. 2	Because his trespass was unintentional, and upon the district attorney's recommendation.
John S. Manix	Eastern district of North Carolina.	Oct. term, 1885	Embezzling post-office funds.—2 years in the penitentiary.	Oct. 2	Upon the recommendation of the judge because of mitigating circumstances in the case.
John A. Kelser	District of Columbia	Nov. term, 1884	Burglary.—5 years in the penitentiary.	Oct. 2	Upon the district attorney's recommendation, because of his youth and being led into his crime by older persons.
J. M. Hall	Eastern district of Texas.	Feb. term, 1886	Violation of internal-revenue laws.—30 days in jail and $100 fine.	Oct. 7	Because of his ignorance, poverty, previous good character, and bad health, etc.
Charles Thomas	Western district of Arkansas.	Dec. term, 1876	Murder.—To be hanged April 27, 1877.	Oct. 7	Sentence commuted to imprisonment for life, because of the great provocation he had, and on the judge's recommendation.
C. J. Kemp	District of Arizona	Nov. term, 1884	Polygamy.—3 years and 6 months in prison and $500 fine.	Oct. 7	Because of grave doubts as to the grade of his offense, and the time he had been in prison.
Ammon M. Tenny	do	do	do	Oct. 7	Do.
J. R. Christofferson	do	do	do	Oct. 7	Do.
John Edwards	Middle district of Tennessee.	Oct. term, 1883	Robbing the mail.—5 years in the penitentiary.	Oct. 8	Because of the failing condition of his health from lung disease threatening his life.
Lucian H. Hampton	District of Columbia	July term, 1885	Embezzlement and forgery.—18 months in the penitentiary.	Oct. 8	Having served out his sentence, restored to citizenship for the sake of his aged mother and excellent wife.

Names.	Districts.	When convicted.	Offenses and sentences.	When pardoned.	Reason for the exercise of Executive clemency.
				1887.	
Mark Morrison	Northern district of Georgia.	March term, 1886	Violating internal-revenue laws.—5 months in jail and $100 fine.	Oct. 9	Upon the district attorney's recommendation, because of his youth, poverty, previous good character, etc.
John Jordon	Southern district of Mississippi.	May term, 1886	Perjury.—30 days in jail and $25 fine.	Oct. 9	Upon the recommendation of the judge and district attorney, because of the ignorance and misapprehension of the convict.
Edwin W. Smith	District of Vermont	Dec. term, 1885	Violating section 5469, Revised Statutes United States.—1 year's imprisonment.	Oct. 9	Upon the recommendation of the district attorney, and because of mitigating circumstances.
Johnson Kelly	District of Columbia	Jan. term, 1885	Larceny in four cases.—720 days in jail.	Oct. 9	Upon the district attorney's recommendation, the offenses having been committed while the convict was drunk.
Burwell Hodges	Eastern district of North Carolina.	June term, 1886	Illicit distilling.—4 months in jail and $100 fine.	Oct. 13	Upon the district attorney's recommendation, because he was poor, ignorant, had a sick and dependent family, etc.
E. W. Kensey	Southern district of Ohio	April term, 1886	Violation of postal laws.—9 months in jail and $100 fine.	Dec. 6	Upon the recommendation of the judge, because of mitigating circumstances.
Obediah E. Owen	Eastern district of Missouri.	Feb. term, 1883	Embezzling funds of a bank.—8 years' imprisonment.	Dec. 20	Upon the district attorney's recommendation, his excellent conduct in prison, etc.
James S. Williams	Southern district of Mississippi.	May term, 1886	Perjury.—30 days' imprisonment.	Dec. 20	Upon the recommendation of the district attorney, the offense having been committed under a misapprehension.
Marshal Johnson	District of Columbia	Feb. term, 1881	Manslaughter.—10 years in the penitentiary.	Dec. 20	Upon the district attorney's recommendation and the Rev. Dr. Sutherland's request, etc.
Ah Hoot (an Indian)	District of Oregon	May term, 1883	do	Dec. 20	Because of his declining health, and on recommendation of Commissioner of Indian Affairs, etc., etc.
Simoot (an Indian)	do	do	do	Dec. 20	Do.

EXHIBIT S.

[United States district court, eastern district Michigan, October 10, 1887.—*Ex parte* John G. Byers.]

The Federal court of Michigan have no jurisdiction of a felonious assault committed upon an American vessel in the Detroit River.
The criminal jurisdiction of the Federal courts does not extend to the Great Lakes and their connecting waters.
The words "upon the high seas, or in any arm of the sea, or in any river, haven, creek, basin, or bay within the admiralty jurisdiction of the United States and out of the jurisdiction of any particular State," used in section 5346, Revised Statutes, are limited to the high seas and to the waters immediately connected with them.
Under the power to regulate commerce Congress may provide for the maintenance of good order and discipline and the punishment of offenses committed upon American vessels in whatever waters they may happen to be.
Hearing upon writ of habeas corpus.
Petitioner was charged before a United States commissioner with having committed an assault with intent to rob upon one James Downs, on board the steamer *Alaska*, an American vessel, then navigating the Detroit River. Petitioner was examined and committed in default of bail to await the action of the grand jury. He thereupon petitioned for a writ of habeas corpus, upon the ground that the commissioner had no jurisdiction of the offense.

BROWN, J.: Practically the only question in this case is that of jurisdiction. This question has been suggested before in several cases, but has never been squarely presented for adjudication in this court. The increasing frequency of crimes of this description, particularly upon excursion steamers, the inability of the State courts to deal with them, and the fact that seven other persons are now in custody or on bail for participation in this same assault, demand that it should be carefully considered and definitely settled.

Jurisdiction in this case is dependent upon Revised Statutes, section 5346, which provides that—

> Every person who, upon the high seas or in any arm of the seas, or in any river, haven, creek, basin, or bay within the admiralty jurisdiction of the United States and out of the jurisdiction of any particular State, on board any vessel belonging in whole or in part to the United States or any citizen thereof, with a dangerous weapon, or with intent to perpetrate any felony, commits an assault on another shall be punished, etc.

With respect to the locality of the offense, the same language is used in numerous other sections of this chapter, although in a few jurisdiction is limited to the high seas alone. Upon the other hand, some of the more recent statutes apply to offenses committed upon any American vessel wherever she may be. It will be observed that the language of section 5346 explicitly limits the jurisdiction, so far as the waters are concerned, in two particulars:

(1) They must be within the admiralty jurisdiction of the United States.

(2) They must be out of the jurisdiction of any particular State.

With respect to the *first* of these there is no doubt that the Great Lakes and their connecting waters are within the admiralty jurisdiction of the United States, and by this we understand the *civil* admiralty jurisdiction. This was settled in the cases of the *Genessee Chief* (12 How., 449) and the *Eagle* (8 Wall., 15), and must now be considered as beyond controversy.

The exclusion of waters within the jurisdiction of any particular State, by which is meant any State in the Union (U. S. *v.* Pirates, 5 Wheat., 184) clearly limits our authority to crimes committed upon the Canadian side of the boundary line. By the act of June 15, 1836, providing for

the admission of Michigan into the Union, and by a subsequent act by which she actually became a State, the State of Michigan extends to the boundary line between Great Britain and the United States, along the whole length of the Detroit and St. Clair Rivers, and as the jurisdiction of the State is co-extensive with her territory and with her legislative power (U. S. *v.* Bevans, 3 Wheat., 336), the State courts have, under this section, exclusive jurisdiction of all offenses committed upon this side of the middle of the channel. But as the assault in this case is charged to have been committed upon the Canadian side of the boundary line, this limitation has no effect upon our jurisdiction of this particular offense.

We are then led to consider whether any portion of the Great Lakes and their connecting waters is included within the words "high seas, or river, haven, creek, or bay within the admiralty jurisdiction of the United States." That the lakes are not "high seas" is too clear for argument. These words have been employed from time immemorial to designate the ocean below low-water mark; have rarely, if ever, been applied to interior or landlocked waters of any description. (U. S. *v.* Wiltburger, 5 Wheat., 76; U. S. *v.* Wilson, 3 Blatch., 435; U. S. *v.* Robinson, 4 Mass., 307.)

Indeed, there is an express adjudication of this court to the effect that Lake Erie is no part of the high seas, in Henry Miller's case, (1 Brown's Adm., 156.) Miller was convicted of willfully procuring the setting on fire of the passenger steamer *Morning Star*, plying between Detroit and Cleveland upon Lake Erie. The indictment was framed under the act of July 29, 1850, punishing this offense when committed on the high seas. On motion in arrest of judgment, Judge Wilkins held that while it was within the constitutional competency of Congress to define and punish this offense when committed upon other waters than the high seas, it had not done so, and the court could not take jurisdiction without an amendment to the act. The evidence in this case exhibited a state of facts frightful to contemplate, and yet the learned judge felt compelled to grant the motion in arrest and discharge the prisoner.

If, then, our jurisdiction in this case can be supported at all it must be upon the theory that the Great Lakes and their connecting waters are "rivers, havens, creeks, basins, or bays" within the meaning of the act. So far as the State courts are concerned this question was settled adversely to our jurisdiction in the case of the People *v.* Tyler (7 Mich., 161), decided in 1859 by the supreme court of this State. The facts were that Tyler, a deputy marshal of this court, in endeavoring to arrest an American vessel lying in the St. Clair River, upon the Canadian side of the boundary line, shot the master, who was taken to Port Huron, in this State, and died there. Tyler was subsequently indicted and convicted in this court of manslaughter under the act of 1857, which uses the same language with respect to jurisdiction as is contained in the section of the Revised Statutes under consideration in this case. The question of jurisdiction was not raised, and Tyler was sentenced to thirty days' imprisonment. At the expiration of his term he was indicted in the State court for murder, and pleaded his former conviction in bar. The case was argued and considered at great length and with great ability, and the plea was held to be bad upon the ground that this court had no jurisdiction to try him. The opinion was unanimous, but different grounds were assigned by the judges for their conclusions. In the opinion of the chief justice, in a note to page 162, the words "within the admiralty jurisdiction of the United States," contained in the act

of 1857, had no connection with the words in the Constitution empowering the Federal courts to take cognizance of "all cases of admiralty and maritime jurisdiction," but must be read in connection with, and therefore controlled and limited by, the power of Congress in article 1, section 8, "to define and punish piracies and felonies committed upon the high seas, and offenses against the law of nations," and, therefore, they applied only to offenses committed upon the high seas. He then argued, what is perfectly obvious, that the lakes and their connecting waters are no part of the high seas. While he may have been correct in his views that the admiralty and maritime jurisdiction conferred by the Constitution is exclusively a *civil* jurisdiction, although the authorities are not altogether harmonious, I am by no means satisfied with his further conclusion that these words when used in the crimes act should be limited by the words quoted from article 1, section 8; or, in other words, that the power of Congress to punish offenses upon navigable waters is limited to piracies and felonies committed upon the high seas, and offenses against the law of nations. I apprehend that under the power "to regulate commerce with foreign nations and among the several States," Congress has undoubtedly authority to protect the lives, persons, and property of passengers, crews, and shippers and all others connected with such navigation by penal laws. If this be not so, then the words "river, creek, basin, or bay" used in the act are superfluous and of no effect, and the cases in which the Federal courts have taken cognizance of crimes committed in foreign and domestic waters were wrongly decided. (U. S. *v.* Ross, 1 Gall., 624; U. S. *v.* Keefe, 3 Mason, 475; U. S. *v.* Hamilton, 1 Mason, 443; U. S. *v.* Stevens, 4 Wash., 547; U. S. *v.* Bennett, 3 Hughes, 466; U. S. *v.* Seagrist, 4 Blatch., 420.)

But we are not left to conjecture upon this point. In the case of The United States *v.* Coombs (12 Pet., 72) it was held that under this grant of power to regulate commerce, Congress had constitutional authority to punish the theft of goods belonging to a vessel in distress, though such thefts were committed upon the shore above high-water mark. In discussing this power Mr. Justice Story observed:

> It does not stop at the mere boundary line of a State, nor is it confined to acts done on the water or in the necessary course of the navigation thereof. It extends to such acts done on land which interfere with, obstruct, or prevent the due exercise of the power to regulate commerce and navigation with foreign nations and among the States. Any offense which thus interferes with, obstructs, or prevents such commerce and navigation, though done on land, may be punished by Congress under its general authority to make all laws necessary and proper to execute their delegated constitutional powers. * * * We do not hesitate, therefore, to say that in our judgment the present section is properly within the constitutional authority of Congress to enact, although the offense provided for may have been committed on land and above high-water mark. (See also United States *v.* Holladay, 3 Wall., 407; United States *v.* Cole, 5 McLean, 513.)

If the crime be committed while the vessel is lying in a port or harbor, foreign or domestic, there is also a concurrent jurisdiction on the part of the local authorities. (Wildenhus' case, 120 U. S., 1.)

The provision with respect to piracies and felonies upon the high seas was probably intended to apply to a different class of cases, viz, to crimes committed upon foreign as well as domestic vessels, which are offenses against the law of nations and punishable wherever the offender is found.

In the opinion of Mr. Justice Campbell the words of the statute should not be extended to cover an assault committed in a foreign country unless made by one of a ship's company or passengers upon another of the inhabitants of the ship. He also held that there was no construction

of the act which, under any theory of jurisdiction, could extend it to offenses committed on the *lakes*, for they come within none of the terms used; and it would be a very forced construction which would apply the statute to their connecting waters. In the opinion of Mr. Justice Christiancy the terms "within the admiralty jurisdiction of the United States," used in this act as descriptive of place, "must, I think, be understood to be confined to those localities where that jurisdiction is complete; where the United States have the right to exercise that jurisdiction by enforcing upon their own vessels and citizens at least the observance of their laws; to places where they have the right to send their executive officers to enforce the laws, to prevent the commission of offenses, to seize the vessels and arrest the persons offending." He concurred with Justice Campbell in holding that it could not be supposed that "Congress intended to extend the operation of any of these acts to the rivers or the connecting waters between the Great Lakes, and yet to exclude from their operation the lakes themselves. If they intended to exclude one and include the others every consideration would have induced them to include the lakes and exclude the rivers, as the lakes were vastly more important in extent and in commerce and bear much stronger resemblance to the ocean." He also criticized the opinion of the Supreme Court in the *Genessee Chief*, and combated with great force of reasoning the view of Chief Justice Taney, that the lakes and navigable rivers of the United States were within the scope of the admiralty and maritime jurisdiction, as known and understood in the United States when the Constitution was adopted. Mr. Justice Manning went still further and held that the act of Congress of 1845 extending the admiralty jurisdiction over the lakes was unconstitutional and void, and devoted most of his opinion to a criticism of the case of the *Genessee Chief*.

While there is much in the reasoning of the judges in the Tyler case in which I am unable to concur, I have reached practically the same conclusion in the construction of the statute. I have no doubt of the constitutional power of Congress to legislate with respect to all crimes committed upon an American vessel while navigating the lakes and their connecting waters, or any portion of them, nor, under proper acts, of our authority to take jurisdiction of offenses committed in Canadian waters by one of a ship's crew or passengers upon another person lawfully upon the vessel. Indeed I understand the opinion of Mr. Justice Campbell to have been largely, though not wholly, influenced by the fact that Tyler had no connection with the vessel, and was in fact a trespasser from the moment he set foot upon it. In order to get at the real signification of the words "rivers, haven, creek, basin, or bay," used in the Revised Statutes, it is instructive to recur to the original acts from which these sections were taken. This course was declared to be proper in the construction of the Revised Statutes in case of doubt in United States *v.* Bowen, 100 U. S., 508, 513. These words were originally used in the eighth section of the Crimes Act of 1790, defining and punishing piracies, felonies, and revolts, although the words "within the admiralty jurisdiction of the United States" are not found there. At this time the lakes were far beyond the bounds of civilization. They possessed little, if any, commerce, except such as was carried on by fur-traders and others dealing with the Indians in bateaux and canoes, and were clearly not within the contemplation of Congress in the enactment of the act. In 1825 a new act was passed, which was subsequently incorporated into this section, in which the words of locality used

were "upon the high seas, or in any arm of the sea, or in any river, haven, creek, basin, or bay, within the admiralty jurisdiction of the United States, and * * * out of the jurisdiction of any particular State." These words, which were also used in several other sections of the same act, were evidently copied from the act of 1790, with the addition of the words "any arm of the sea," and "within the admiralty jurisdiction of the United States" (an alteration in fact immaterial), and should receive the same construction. (The *Abbotsford*, 98 U. S., 440.) This section was literally incorporated into the Revised Statutes, and nothing was added to it showing any intention on the part of Congress to extend its application to waters not included within the acts of 1790 and 1825. Now it seems incredible that if Congress had designed to extend the act of 1790 to the Great Lakes, a series of waters entirely separate, distinct, and distant from the high seas and their connections, it should not at least have inserted the word "lakes," or have used still more explicit language to designate these interior waters. The words "haven, creek, basin, or bay, within the admiralty jurisdiction of the United States, and out of the jurisdiction of any particular State," following the words "high seas," seem to me very clearly to be such as are connected immediately with the high seas, and to be much the same as the words "arm of the sea" in the same section. While the word "river" may properly be used to designate the straits which connect Lake Huron and Lake Erie, it would be little short of absurd to impute to Congress the intent to give criminal jurisdiction to those rivers, and not to the lakes from and into which they flow. It is equally improbable that jurisdiction should be given of crimes committed upon one side of the boundary line and not upon the other, when both are within the competence of the legislative body.

The truth is, an act of Congress is greatly needed to extend our jurisdiction to crimes committed upon American vessels navigating the lakes and their connecting waters. A vessel bound from Buffalo to Chicago, touching at Cleveland, passes through the waters of six States besides those of the Province of Ontario, and in her transit through the Detroit and St. Clair Rivers is crossing and recrossing the boundary line almost every hour. While it may be entirely clear that a crime has been committed during the voyage, it may be utterly impossible, as it was in Miller's case above cited, to locate the time or place, and the offense goes unpunished because there is no court having general jurisdiction of the voyage and of the vessel. If the ship be American, and bound from one American port to another, as in this case, the Canadian courts can not be expected to take cognizance of crimes which, though nominally committed in Canadian waters, do not in fact disturb the peace and dignity of Her Majesty's subjects. However flagrant these crimes may be, they do not concern the people of Canada, and ought to be punished by the courts of the country in which the vessel is owned. That an American vessel is in reality a floating parcel of American soil is a maxim of all writers upon the law of nations (1 Bish. Crim. Law, sec. 579), and is recognized in the case of Wildenhus (120 U. S., 1), and expressly decided in Crapo *v.* Kelly (16 Wall., 610). (See also *In re* Ah Sing, 13 Fed. Rep., 286.) There is an additional difficulty in all these cases in the fact that the county as well as the State lines of the several States extend to the center of the lakes, and even if the particular State in which the crime is committed can be ascertained, it is often impossible to decide within what county the trial is to be had. So far as this State is concerned this difficulty has been partly, though not wholly, removed by a statu-

tory enactment giving common jurisdiction over lakes to certain counties upon their borders; but how far such practice obtains in other States and in the Dominion of Canada I am not informed. So long as the laws remain as they are crimes of the nature described in these proceedings must go unpunished, since offenders are not within the extradition treaty, even if the Canadian courts were willing to take cognizance of the cases.

But the heinous character of the offense charged in this case does not deprive the petitioner of the benefit of his exception to our jurisdiction, and I am reluctantly compelled to order his discharge.

EXHIBIT T.—*Letters in relation to expenses of serving process.*

DENVER, COLO., *May* 4, 1887.

SIR: In this district a very large percentage of writs directed to the marshal are to be executed at points remote from Denver. I have not calculated the distances traveled by the marshal in serving any given number of writs, but I believe that any such calculation will show that the average distance traveled during any period of one month or more is in excess of 100 miles for each service. Before the "act to regulate commerce" was passed by Congress the marshal had "passes" on all railroads in the States, by means of which he could go up and down without much expense; and the mileage allowed by the fee-bill was some compensation for the time spent in serving writs. Under the act referred to, passes are no longer given, and the marshal must pay the *usual and customary fares, which in this country generally exceed the mileage of the fee bill.* I refer to the allowance of 6 cents a mile for going to serve process, and not to the allowance of 10 cents per mile for transporting prisoners. And because the mileage is not sufficient to cover the expense of travel, the marshal is compelled to rely on that clause of the statute which permits him to charge actual expenses. In this way, however, he gets nothing for his time but the fee allowed for serving the writ. He may make a journey of two or three days, and receive therefor only 50 cents or $2, or some trifling sum.

Obviously no one can perform the service for such compensation. In the large cities where the business does not require the marshal to go very far from the place of holding court he may be able to pay his way without impairing his income. But in this district, and under existing circumstances, I do not see that it is possible to perform the service for the compensation allowed by the statute. I have suggested to the marshal in civil cases he should explain the situation to the parties, and ask for a per diem for the time he may be employed in serving process. Generally such requests have been acceded to by the parties, but there are obvious objections to such methods, and it is hoped that it will not be necessary to continue the practice very long. In criminal cases the course to be pursued is not plain. Unless the Department can allow something in addition to actual expenses, and in the way of per diem, for the time occupied in going to serve process, and in cases where a prisoner can not be found, the marshal will be without reasonable or adequate compensation. And it can not be necessary to say that a competent marshal will leave the service of the Government if required to work without pay.

I beg to ask the attention of the Department to this difficulty, and for some measure of relief, if any can be found. In the present state of affairs the Government will hardly be able to retain the present marshal or to secure the services of any other efficient person.

I am very truly, etc.,

MOSES HALLETT,
District Judge.

Hon. A. H. GARLAND,
Attorney-General.

DILLON, MONT., *September* 23, 1887.

SIR: On August 18 I addressed to you a communication in reference to expenses and compensation of United States marshals and deputies. The inclosed letters from Marshal Kelly and Deputy Marshal Kelley, which were unofficially sent to me, seem so pointed and clear I can not refrain from sending them, hoping that you can induce Congress to adopt some measure of relief for United States marshals in Montana. It is undoubtedly a losing game all the time to the man who holds the office.

I am. with respect,

ROBT. B. SMITH,
United States Attorney.

Honorable ATTORNEY-GENERAL,
Washington, D. C.

[Office of Robert S. Kelley, United States marshal, district of Montana.]

DEER LODGE, MONT., *September* 22, 1887.

Hon. ROBERT B. SMITH, Esq.,
United States Attorney, Dillon, Mont.:

Your favor inclosing Deputy Irvine's letter at hand. His statements are absolutely correct, and I have often paid deputies a bonus to perform important service, which was impossible to attend to personally.

Section 837 of the Revised Statutes provides that "the district attorneys and marshals of Oregon and Nevada shall be entitled to receive for like service double the fees hereinbefore provided," etc., and this act was extended to the Territories of New Mexico and Arizona. Approved August 7, 1882.

It is an acknowledged fact that in no State or Territory of the Union are the expenses of travel greater than in Montana; and what is to hinder having this law applied to the offices in Montana? I think a letter from you to the Department, re-enforced by Irvine's classic epistle, would call forth a recommendation from the Attorney-General that would materially assist our Delegate in getting this law amended to include Montana. I think for your own protection you should do something to increase the very poor pay you receive for services rendered the Government. As for myself, I do not expect to hold up until relief is afforded by a change in the law. Were it not for a recent sale of personal property I could not at this time furnish money necessary to serve processes placed in my hands. I think as soon as Congress meets I will send in my resignation, that my successor may be confirmed. I hope he can find a worthy victim with a very long purse.

I return Irvine's letter, which can be used with the statement that it was not written officially, but only to excuse a seeming lack of vigilance on his part in serving processes.

Ever your friend,

R. S. KELLEY.

SHERIFF'S OFFICE, CUSTER COUNTY, MONT.,
Miles City, September 18, 1887.

DEAR SIR: Your favor of the 15th reached me this morning. I was just getting into a buckboard to start on a three days' hunt. I will send my under-sheriff over after the fellow. There isn't a cent in these trips, and whoever goes is just out his time, and I loan the Government the money invested. * * * If I charge mileage I get 5 cents per mile. It is 174 miles to McGinnis, which at 5 cents per mile is $8.75

the fare to Junction City on the railroad is about $5, and stage fare from there to McGinnis is $17; total fare to McGinniss, $22; meals and lodging on road, $3, makes $25, and the same on return trip makes $50; transportation on prisoner 10 cents per mile, 174 miles, $17.40; meals and lodging on road, $3. We get out of the trip $34.90, and we pay out just $75, which you see is a loss to the officer of $40.10 and his time, amounting to five days; but then there is the pleasure we have. Well, then, if we charge actual expenses in lieu of mileage, we get back in a year or more what we pay out, and lose our time. * * * If it was not for Mr. Kelley being such a warm friend of mine I would resign. I will have the witnesses brought over with the prisoner.

Yours truly,

THOS. H. IRVINE,
Deputy United States Marshal.

ROBERT B. SMITH, Esq.,
United States Attorney, Dillon, Mont.

P. S.—Why is it that our delegate can not get us 15 cents per mile in this Territory? New Mexico, Colorado, Wyoming, and Washington Territories get it. Speak to Mr. Toole about it.

MILWAUKEE, WIS., *July* 9, 1887.

SIR: Permit me to call your attention to the very inadequate compensation allowed United States marshals for travel in serving process, and ask you to bring the subject to the attention of Congress at its next session. I presume the mileage fee was based on the presumption that marshals had passes over the railroads within their respective districts. This courtesy, formerly very generally extended by the railroad companies, has since the passage of the interstate commerce bill been withheld. A marshal is allowed 6 cents per mile one way (3 cents each way). A United States juryman, or witness, is allowed 5 cents each way. United States attorneys are allowed 10 cents. In this State sheriffs and constables are allowed 10 cents each way for all travel. The mileage allowed marshals barely pays the railroad fare, leaving nothing for hotel bills, livery, etc., nor for his time spent in traveling. As Congress has made it impossible for us to longer subsist on the comity of the railroad companies, I trust it will make some reasonable provision for our travel.

Very respectfully,

F. H. MARSH,
United States Marshal.

The ATTORNEY-GENERAL,
Washington, D. C.

OFFICE OF UNITED STATES MARSHAL, WYOMING TERRITORY,
Cheyenne, Wyo., August 29, 1887.

ATTORNEY-GENERAL, UNITED STATES:

Another matter I would respectfully call your attention to, and which I notice you have recommended to Congress in your reports, and which ought to be remedied soon, to wit, the increase of fees and mileage of United States witnesses, jurors, and marshals in this Territory. United States courts here are almost a farce in trying to enforce United States laws. Witnesses get only 5 cents a mile for travel and $1.50 per day for attending court. Their travel costs them from 10 to 25 cents a mile by team or stage, and living at least $2.50 per day. They ought to be allowed 15 cents a mile for travel (same as in Colorado), and $2.50 per day attendance. As it is, they try to avoid service of subpœna and attendance, and when forced to attend court at so much less, are prejudiced against the Government, and tell as little as possible; and same as to jurors, they should have same pay. Marshals can not serve court process on fees allowed only at a loss. If there is any way of having Congress remedy these wrongs, it ought to be done soon, as it is almost impossible for us now to punish offenders, such as I refer to in this letter—Charles Parker, robber of Paymaster Bash, U. S. Army, of $7,500 United States moneys.

Very respectfully yours, etc.,

T. J. CARR,
United States Marshal, Wyoming.

DEPARTMENT OF JUSTICE,
Washington, September 2, 1887

SIR: In accordance with your letter of instructions so to do, I made an examination of the books and accounts of United States Marshal Zeph. T. Hill, district of Colorado, upon which examination I respectfully submit the following report:

The business of the United States has not been very large in said district during the time Mr. Hill has been marshal

In the accounts that have been presented by Mr. Hill a number of charges were made which have been suspended or disallowed by the accounting officers of the Treasury. I did not find other charges in his accounts which were not right.

I am of the opinion, that in view of the fact that the costs of traveling by rail is between 6 and 7 cents per mile, and by stage coach 10 to 14 ents per mile in Colorado, that some other rule as to fees paid to the marshal should apply. The law was changed so as to permit of paying witness and jurors under the Colorado statutes. The same kind of law ought to be made applicable to the fees of the marshal in said district.

Marshal Hill and Deputy Marshal Currier perform all the services of the marshal's office in the district, and, on the whole, the office is in splendid condition and the work is kept well in hand.

I believe Mr. Hill to be a conscientious hard-working officer, whose aim is to do the work of his office faithfully and well.

Very repectfully,

DAVID A. FISHER,
Examiner, Department of Justice.

The ATTORNEY-GENERAL.

EXHIBIT U.—*Letter of the attorney of the United States for the District of Columbia in relation to the "Potomac Flats."*

CITY OF WASHINGTON, *November* 15, 1887.

SIR: In response to your request for a statement of what has been done in the matter of the suit to establish the title of the United States to the land and water "affected by the improvements of the Potomac River or its flats, in charge of the Secretary of War," I beg leave to state that the bill was filed on the equity side of the supreme court of this District November 26, 1886, and that with it was filed, as an exhibit, a map showing the area, as defined and declared by the honorable Secretary of War, affected by the improvements under his charge; and that, in response to subpœnas and to the order of publication passed by the court, 39 answers have been filed on behalf of about 148 defendants, composed of corporations, firms, and individuals, claiming interests adverse to the United States.

The proceeding provided for by the act of August 5, 1886, was a novel one, and questions of law arose in the preliminary stages of the case. Some of the defendants filed cross-bills and sought to compel the Government to answer them; others, after the close of the testimony on the part of the Government in chief, filed motions to dismiss, based upon the theory that the proof was insufficient, etc. All these questions were decided by the court in general term or at the special term against the defendants, and the position of the counsel for the United States in regard to them sustained.

The claims set up by the various answers may be divided into four classes:

(1) Those arising under the Kidwell patent, and these cover the 47 acres granted by the patent and upwards of 150 acres of accretion thereto.

(2) The claim of the Marshall heirs to the ownership of all the area covered by the improvements, and involving practically a claim of ownership in fee of the entire bed of the Potomac River from shore to

shore. The source of this claim is an early grant from the Crown of England for the "northern neck of Virginia," including the land between the Potomac and Rappahannock Rivers, together "with the rivers themselves," etc.

(3) The claim of the Chesapeake and Ohio Canal Company of a "continuing right to use the Potomac River and the full natural flow of the water thereof, and all the riparian rights to it belonging, as the owner of ground bordering on or in the Potomac River within the entire geographical limits defined by the charter of the Potomac Company and the charter of said defendant." The Chesapeake and Ohio Canal Company is the assignee of the Potomac Company, which was incorporated by the States of Maryland and Virginia shortly after the close of the Revolutionary war for the purpose of improving the navigation of the Potomac River.

(4) The claims of those owning or claiming to own lands in the city along or near the river shore to wharves and riparian rights.

After the settlement of the preliminary questions of law above referred to, the testimony of a large number of witnesses was taken and documentary evidence introduced to sustain the allegation of the bill in regard to the invalidity of the Kidwell patent, and this branch of the case is substantially closed on both sides.

We are now engaged in taking testimony on the part of the claimants falling within the fourth class, and as the Government will, in regard to these defendants, among other things, claim the right to show a better title outstanding in persons who have not intervened than has been made out or shown on the part of those who have, whenever it can be done; a careful examination of the respective titles of these several claimants is thus rendered necessary and is being made. The taking of this testimony is being pushed with all convenient speed.

A printed copy of the pleadings in the case is inclosed. An inspection of the answers will show that practically the title to every foot of land along the Potomac River front of Washington from Easby's Point to Greenleaf Point is in controversy, as well as the right of land owners along that front (even in cases where a street intervenes between the land and the river) to build wharves to the channel. When to this is added the controversy over the Kidwell patent, and the demands of those claiming to be his grantees for value without notice of defect in the patent, and the litigation as to the rights of the Chesapeake and Ohio Canal Company, it will be seen that an immense amount of evidence must be taken before the case can be submitted to the court. I do not see how the taking of the evidence can be completed before February. But I should say that it is likely that the case will be submitted to the Supreme Court of the United States during its present term.

Very respectfully,

A. S. WORTHINGTON,
United States Attorney for the District of Columbia.

The ATTORNEY-GENERAL.

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50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 8.

TABULAR STATEMENTS

OF

DISBURSEMENTS

MADE FROM

THE APPROPRIATIONS FOR THE INDIAN DEPARTMENT

FOR THE

FISCAL YEAR ENDING JUNE 30, 1887,

AND OF

THE SALARIES AND INCIDENTAL EXPENSES PAID AT EACH AGENCY IN THE INDIAN SERVICE DURING SAID PERIOD,

SHOWING

THE APPROPRIATIONS FROM WHICH PAID AND THE NUMBER OF INDIANS AT EACH AGENCY.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1887.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, November 8, 1887.

SIR: I have the honor to submit the following statements, called for by section 8 of an act approved March 3, 1875 (18 Stat., 450):

1st. Statement of disbursements made from the several appropriations for the Indian Department for the fiscal year ending June 30, 1887, showing the objects for which made and the balance unexpended of each appropriation.

2d. Statement of the salaries and incidental expenses paid at each agency in the Indian service during the year ending June 30, 1887, showing appropriations from which paid and the number of Indians at each agency.

Respectfully,

J. D. C. ATKINS,
Commissioner.

The SECRETARY OF THE INTERIOR.

Statement of disbursements made from the appropriations for the

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies and repairs.	Vaccination of Indians.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolls*
Aggregate	5, 446, 015. 72	76, 368. 57	10, 401. 26	24, 793. 55	22, 191. 33	243. 00
Fulfilling treaties with—						
Apaches, Kiowas, and Comanches	30, 000. 00	.....	.....	.....	942. 38	.....
Cheyennes and Arapahoes	20, 000. 00	.....	.....	.....	.....	.....
Chickasaws	3, 000. 00	.....	.....	.....	.....	.....
Chippewas of the Mississippi	1, 000. 00	.....	.....	.....	.....	.....
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in goods.	8, 000. 00	.....	.....	.....	.....	.....
Chippewas, Pillagers, and Lake Winnebagoshish bands, utility	4, 000. 00	.....	.....	.....	.....	.....
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in money	10, 666. 66	.....	.....	.....	.....	.....
Choctaws	29, 432. 89	.....	.....	.....	.....	.....
Columbias and Colvilles	1, 100. 00	.....	.....	.....	.....	.....
Creeks	69, 968. 40	.....	.....	.....	.....	.....
Crows	30, 000. 00	.....	.....	.....	.....	.....
Iowas	2, 875. 00	.....	.....	.....	.....	.....
Kansas	10, 000. 00	.....	.....	.....	.....	.....
Kickapoos	4, 408. 78	.....	.....	.....	.....	.....
Miamies of Eel River	1, 100. 00	.....	.....	.....	.....	.....
Miamies of Kansas, interest	1, 094. 24	.....	.....	.....	.....	.....
Miamies of Kansas, employés	674. 05	.....	.....	.....	.....	.....
Omahas	10, 000. 00	.....	.....	.....	.....	.....
Osages	3, 456. 00	.....	.....	.....	.....	.....
Otoes and Missourias	5, 000. 00	.....	.....	.....	.....	.....
Pawnees	30, 000. 00	.....	.....	.....	.....	.....
Poncas	8, 000. 00	.....	.....	.....	.....	.....
Pottawatomies, annuity	57, 360. 99	.....	.....	.....	.....	.....
Pottawatomies, interest	11, 503. 21	.....	.....	.....	.....	.....
Pottawatomies, salt	156. 54	.....	.....	.....	.....	.....
Pottawatomies, employés	1, 008. 99	.....	.....	.....	.....	.....
Pottawatomies, Huron	400. 00	.....	.....	.....	.....	.....
Sacs and Foxes of the Mississippi, annuity	1, 000. 00	.....	.....	.....	.....	.....
Sacs and Foxes of the Mississippi, interest	50, 000. 00	.....	.....	.....	.....	.....
Sacs and Foxes of the Missouri	7, 870. 00	.....	.....	.....	.....	.....
Seminoles	28, 500. 00	.....	.....	.....	.....	.....
Senecas, annuity	3, 160. 00	.....	.....	.....	.....	.....
Senecas, employés, etc	530. 00	.....	.....	.....	.....	.....
Senecas of New York	11, 902. 50	.....	.....	.....	.....	.....
Shawnees	5, 000. 00	.....	.....	.....	.....	.....
Eastern Shawnees, annuity	500. 00	.....	.....	.....	.....	.....
Eastern Shawnees, employés, etc	530. 00	.....	.....	.....	.....	.....
Six Nations of New York	4, 500. 00	.....	.....	.....	.....	.....
Sioux of Yankton tribe	25, 000. 00	.....	.....	.....	.....	.....
Winnebagoes	44, 162. 47	.....	.....	.....	.....	.....
Support of treaties—						
Apaches, Kiowas, and Comanches, clothing, 1887	12, 000. 00	.....	.....	.....	.....	.....
Apaches, Kiowas, and Comanches, employés, 1887	7, 000. 00	.....	.....	.....	.....	.....
Cheyennes and Arapahoes, clothing, 1887	12, 000. 00	.....	.....	.....	.....	.....
Cheyennes and Arapahoes, employés, 1887	6, 500. 00	.....	.....	.....	.....	.....
Chippewas of the Mississippi, 1887	4, 000. 00	.....	.....	.....	.....	.....
Columbias and Colvilles, 1887	6, 000. 00	.....	.....	.....	.....	.....
Crows, clothing, 1887	15, 000. 00	.....	.....	.....	.....	.....
Crows, employés, 1887	7, 500. 00	.....	.....	.....	.....	.....
Crows, subsistence, 1887	60, 000. 00	.....	.....	.....	.....	.....
Klamaths and Modocs, 1887	1, 000. 00	.....	.....	.....	.....	.....
Molels, 1887	3, 000. 00	.....	.....	.....	.....	.....
Nez Percés, 1887	3, 500. 00	.....	.....	.....	.....	.....
Northern Cheyenne and Arapahoes, beneficial objects, 1887	30, 000. 00	.....	.....	.....	.....	.....

Indian Department for the fiscal year ending June 30, 1887.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.

Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
12,819.89	289,745.62	1,632,321.83	415,589.53	281,870.02	30,719.59	9,280.41	327,190.82	347,739.64	5,763.06
.....	.....	.....	178.94	.....	.....	.....	.....	.....	105.00
.....	.....	.....	632.40	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	3,000.00	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,000.00	.....	.....
.....	5,143.61	1,500.00	.....	.....	.....	.....	.....	.....	.....
183.44	.....	.....	141.84	.....	.....	.....	.....	2,149.89	.....
.....	.....	.....	.....	.....	.....	.....	9,976.45	.....	.....
.....	.....	.....	.....	.....	.....	.....	29,432.89	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,100.00	.....	.....
.....	.....	.....	.....	.....	.....	.....	69,968.40	.....	.....
307.88	.....	.....	15,724.41	.....	.....	.....	.....	.....	.....
95.33	622.72	160.86	214.87	.....	.....	.....	.....	1,525.66	.....
.....	.....	.....	.....	.....	.....	.....	3,727.50	422.49	.....
48.48	.....	.....	389.13	.....	.....	.....	3,971.17	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,100.00	.....	.....
.....	.....	.....	17.73	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	9,377.86	450.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	89.72	190.10	.....	.....	.....	.....	4,253.32	7.50
.....	.....	.....	441.57	.....	.....	.....	14,823.35	.....	.....
.....	.....	.....	4,843.41	.....	.....	.....	.....	1,095.00	.....
.....	.....	.....	.....	.....	.....	.....	24,586.21	.....	.....
.....	.....	.....	51.04	.....	.....	.....	11,452.17	.....	.....
.....	.....	.....	.....	.....	.....	.....	156.54	.....	.....
.....	.....	.....	87.69	.....	.....	.....	.....	660.00	.....
.....	.....	.....	.....	.....	.....	.....	394.73	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,000.00	.....	.....
.....	.....	.....	.....	.....	.....	.....	45,526.85	3,270.60	.....
.....	.....	.....	.....	.....	.....	.....	7,868.80	.....	.....
.....	.....	.....	.....	.....	.....	.....	28,500.00	.....	.....
.....	.....	.....	75.35	.....	.....	.....	2,980.41	.....	.....
.....	.....	.....	60.00	.....	.....	.....	.....	350.00	.....
.....	.....	.....	.....	.....	.....	.....	11,810.40	.....	.....
.....	.....	.....	.....	.....	.....	.....	5,000.00	.....	.....
.....	.....	.....	.....	.....	.....	.....	448.30	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	150.00	.....
232.09	3,267.91	.....	.....	.....	.....	.....	970.49	.....	.....
.....	2,061.55	9,523.73	7,092.56	.....	.....	.....	.....	5,001.43	.....
.....	.....	.....	500.72	.....	.....	.....	35,018.30	4,954.99	.....
.....	11,763.37	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,514.38	.....
.....	12,000.00	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,697.46	.....
.....	.....	.....	7.30	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,810.05	.....
.....	13,852.85	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	486.74	.....	.....	.....	.....	5,579.99	.....
.....	.....	59,518.87	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	823.03	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	2,404.21	57.75
5.64	.....	25,218.97	4,675.37	.....	.....	.....	.....	.....	.....

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Aggregate	1, 146, 773. 84	59, 531. 68	10, 743. 05	6, 763. 91	10, 680. 61
Fulfilling treaties with—					
Apaches, Kiowas, and Comanches		3, 954. 09			
Cheyennes and Arapahoes					
Cickasaws					
Chippewas of the Mississippi					
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in goods					
Chippewas, Pillagers, and Lake Winnebagoshish bands, utility	420. 00				
Chippewas, Pillagers, and Lake Winnebagoshish bands, annuity in money					
Choctaws					
Columbias and Colvilles					
Creeks					
Crows		2, 400. 00			
Iowas					
Kansas	3, 350. 01				
Kickapoos					
Miamies of Eel River					
Miamies of Kansas, interest	360. 00				
Miamies of Kansas, employés					
Omahas					
Osages	3, 456. 00				
Otoes and Missourias		459. 36			
Pawnees					
Poncas					
Pottawatomies, annuity					
Pottawatomies, interest					
Pottawatomies, salt					
Pottawatomies, employés					
Pottawatomies, Huron					
Sacs and Foxes of the Mississippi, annuity					
Sacs and Foxes of the Mississippi, interest	1, 097. 55	57. 00			48. 00
Sacs and Foxes of the Missouri					
Seminoles					
Senecas, annuity					
Senecas, employés, etc		45. 11			46. 50
Senecas of New York					
Shawnees					
Eastern Shawnees, annuity					
Eastern Shawnees, empioyés, etc		175. 00			
Six Nations of New York					
Sioux of Yankton tribe		638. 47			
Winnebagoes		1, 243. 49			
Support of treaties—					
Apaches, Kiowas, and Comanches, clothing, 1887					
Apaches, Kiowas, and Comanches, employés, 1887	1, 200. 00	285. 00			
Cheyennes and Arapahoes, clothing, 1887					
Cheyennes and Arapahoes, employés, 1887	600. 00				
Chippewas of the Mississippi, 1887	3, 829. 59				
Columbias and Colvilles, 1887					
Crows, clothing, 1887					
Crows, employés, 1887	918. 46	361. 12			
Crows, subsistence, 1887					
Klamaths and Modocs, 1887					
Molels, 1887	2, 961. 72				
Nes Percés, 1887	830. 71				
Northern Cheyennes and Arapahoes, beneficial objects, 1887					

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock cattle.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
80, 621. 10	132, 161. 49	1, 364. 25	22, 391. 15	3, 000. 00	23, 842. 29	36, 698. 64	13, 425. 28	5, 021, 610. 13	410, 980. 31
.....	.....	.....	.....	.....	8, 568. 35	.....	.....	13, 748. 76	16, 251. 24
.....	.....	.....	.....	.....	4, 516. 59	.....	.....	5, 148. 99	14, 851. 01
.....	.....	.....	.....	.....	.....	.....	.....	3, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	1, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	6, 643. 61	1, 356. 39
.....	.....	.....	.....	.....	.....	.....	.....	2, 895. 17	1, 104. 83
.....	.....	.....	.....	.....	.....	.....	.....	9, 976. 45	690. 21
.....	.....	.....	.....	.....	.....	.....	.....	29, 432. 89	.....
.....	.....	.....	.....	.....	.....	.....	.....	1, 100. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	69, 968. 40	.....
.....	.....	.....	.....	.....	3, 990. 00	.....	.....	22, 422. 29	7, 577. 71
.....	.....	.....	.....	.....	.....	.....	.....	2, 619. 44	255. 56
.....	2, 500. 00	.....	.....	.....	.....	.....	.....	10, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	4, 408. 78	.....
.....	.....	.....	.....	.....	.....	.....	.....	1, 100. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	377. 73	716. 51
.....	.....	.....	.....	.....	.....	.....	.....	.....	674. 05
.....	.....	.....	.....	.....	.....	.....	.....	9, 827. 86	172. 14
.....	.....	.....	.....	.....	.....	.....	.....	3, 456. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	5, 000. 00	.....
.....	14, 320. 37	.....	.....	.....	.....	.....	.....	29, 585. 29	414. 71
.....	.....	.....	.....	.....	.....	.....	.....	5, 938. 41	2, 061. 59
.....	.....	.....	.....	.....	.....	4, 231. 45	.....	28, 817. 66	28, 543. 33
.....	.....	.....	.....	.....	.....	.....	.....	11, 503. 21	.....
.....	.....	.....	.....	.....	.....	.....	.....	156. 54	.....
.....	.....	.....	.....	.....	.....	.....	.....	747. 69	261. 30
.....	.....	.....	.....	.....	.....	.....	.....	394. 73	5. 27
.....	.....	.....	.....	.....	.....	.....	.....	1, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	50, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	7, 868. 80	1. 20
.....	.....	.....	.....	.....	.....	.....	.....	28, 500. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	3, 055. 76	104. 24
.....	.....	.....	.....	.....	.....	.....	.....	501. 61	28. 39
.....	.....	.....	.....	.....	.....	.....	.....	11, 810. 40	92. 10
.....	.....	.....	.....	.....	.....	.....	.....	5, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	448. 30	51. 70
.....	.....	.....	.....	.....	.....	.....	.....	325. 00	205. 00
.....	.....	.....	.....	.....	.....	.....	.....	4, 470. 49	29. 51
.....	.....	.....	.....	.....	.....	.....	.....	24, 317. 74	682. 26
.....	.....	.....	.....	.....	.....	.....	.....	41, 717. 50	2, 444. 97
.....	.....	.....	.....	.....	.....	.....	.....	11, 763. 37	236. 63
.....	.....	.....	.....	.....	.....	.....	.....	6, 999. 38	. 62
.....	.....	.....	.....	.....	.....	.....	.....	12, 000. 00	.....
.....	.....	.....	.....	.....	.....	.....	.....	6, 297. 46	202. 54
.....	.....	.....	.....	.....	.....	.....	.....	3, 836. 89	163. 11
.....	.....	.....	.....	.....	.....	.....	.....	3, 810. 05	2, 189. 95
.....	.....	.....	.....	.....	.....	.....	.....	13, 852. 85	1, 147. 15
.....	.....	.....	.....	.....	.....	.....	.....	7, 346. 31	153. 69
.....	.....	.....	.....	.....	.....	.....	.....	59, 518. 87	481. 13
.....	.....	.....	.....	.....	.....	.....	.....	823. 03	176. 97
.....	.....	.....	.....	.....	.....	.....	.....	2, 961. 72	38. 28
.....	.....	.....	.....	.....	.....	.....	.....	3, 292. 67	207. 33
.....	.....	.....	.....	.....	.....	.....	.....	**29, 899. 98**	**100. 02**

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
Support of (treaties)—						
Northern Cheyenne and Arapahoes, clothing, 1887	*Dollars.* 12,000.00	.....	.....	.....	.....	.....
Northern Cheyenne and Arapahoes, employés, 1887	9,000.00	.....	.....	.....	.....	.....
Pawnees, schools, 1887	10,000.00	.....	.....	.....	.....	.....
Pawnees, employés, 1887	6,600.00	.....	.....	.....	.....	.....
Pawnees, iron and steel, 1887	500.00	.....	.....	.....	.....	.....
Poncas, civilization, etc., 1887	5,000.00	.....	.....	.....	.....	.....
Poncas, subsistence, 1887	15,000.00	.....	.....	.....	.....	.....
Quapaws, education, 1887	1,000.00	.....	.....	.....	.....	.....
Quapaws, employés, 1887	500.00	.....	.....	.....	.....	.....
Sacs and Foxes of Missouri, 1887	200.00	.....	.....	.....	.....	.....
Shoshones, clothing, 1887	10,000.00	.....	.....	.....	.....	.....
Shoshones, employés, 1887	6,000.00	.....	.....	.....	.....	.....
Bannocks, clothing, 1887	5,000.00	.....	.....	.....	.....	.....
Bannocks, employés, 1887	5,000.00	.....	.....	.....	.....	.....
Sioux, Yankton tribe, 1887	35,000.00	.....	.....	.....	.....	.....
Sioux of different tribes, clothing, 1887.	130,000.00	.....	.....	.....	.....	.....
Sioux of different tribes.employés, 1887	32,900.00	.....	.....	.....	.....	.....
Sioux of different tribes, schools; Santee Sioux and Crow Creek Agencies, 1887	6,000.00	.....	.....	.....	.....	.....
Sioux of different tribes, B. O., 1887	150,000.00	.....	.....	.....	.....	.....
Sioux of different tribes, subsistence and civilization, 1887	1,200,000.00	.....	.....	.....	.....	.....
Confederated bands of Utes, employés, 1887	13,520.00	.....	.....	.....	.....	.....
Confederated bands of Utes, B. O., 1887	30,220.00	.....	.....	.....	.....	.....
Confederated bands of Utes, subsistence, 1887	30,000.00	.....	.....	.....	.....	.....
Support of (gratuities)—						
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1887	325,000.00	.....	.....	.....	.....	.....
Arickarees, Gros Ventres, and Mandans, 1887	40,000.00	.....	.....	.....	.....	.....
Assinaboines in Montana, 1887	30,000.00	.....	.....	.....	.....	.....
Blackfeet, Bloods, and Piegans, 1887	80,000.00	.....	.....	.....	.....	.....
Chippewas of Lake Superior, 1887	5,000.00	.....	.....	.....	.....	.....
Chippewas of Red Lake and Pembina, 1887	10,000.00	.....	.....	.....	.....	.....
Chippewas, Turtle Mountain band, 1887	7,000.00	.....	.....	.....	.....	.....
Chippewas on White Earth Reservation, 1887	10,000.00	.....	.....	.....	.....	.....
Confederated tribes and bands in Middle Oregon, 1887	6,000.00	.....	.....	.....	.....	.....
D'Wamish and other allied tribes, etc., 1887	7,000.00	.....	.....	.....	.....	.....
Flatheads and other confederated tribes, 1887	10,000.00	.....	.....	.....	.....	.....
Flatheads, Carlos band, 1887	16,000.00	.....	.....	.....	.....	.....
Gros Ventres in Montana, 1887	30,000.00	.....	.....	.....	.....	.....
Hualpais in Arizona, 1887	5,000.00	.....	.....	.....	.....	.....
Indians in Arizona and New Mexico, 1887	210,000,00	.....	.....	.....	.....	.....
Indians of Fort Hall Reservation, 1887	17,000.00	.....	.....	.....	.....	.....
Indians of Fort Peck Agency, 1887	90,000.00	.....	.....	.....	.....	.....
Indians of Klamath Agency, 1887	5,000.00	.....	.....	.....	.....	.....
Indians of Lemhi Agency, 1887	15,000.00	.....	.....	.....	.....	.....
Kansas Indians, 1887	2,500.00	.....	.....	.....	.....	.....
Kickapoos, 1887	5,000.00	.....	.....	.....	.....	.....
Makahs, 1887	4,000.00	.....	.....	.....	.....	.....
Menomonees, 1887	4,000.00	.....	.....	.....	.....	.....
Modocs in the Indian Territory, 1887	4,000.00	.....	.....	.....	.....	.....
Navajoes, 1887	7,500.00	.....	.....	.....	.....	.....
Nez Perces in Idaho, 1887	6,500.00	.....	.....	.....	.....	.....
Nez Perces of Joseph's band, 1887	18,000.00	.....	.....	.....	.....	.....

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.

Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	12,000.00	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	7,088.86	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
236.26	.....	.....	.....	.....	.....	.....	.....	4,877.49	.....
.....	.....	.....	404.86	.....	.....	.....	.....	.....	.....
89.65	.....	.....	1,553.05	.....	.....	.....	.....	2,235.66	.....
.....	.....	322.75	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	69.00	.....	.....	.....	.....	300.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	10,000.00	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	4,204.89	.....
.....	4,388.15	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,432.88	.....
371.15	9,046.39	14,065.11	7,548.61	.....	.....	.....	.....	1,058.80	.....
.....	130,000.00	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,500.00	.....	.....	.....	.....	.....	30,980.77	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,957.59	35,484.00	.....	83,272.24	.....	.....	.....	.....	.....	.....
48.32	28,000.00	899,420.19	44,314.79	31,870.02	.....	.....	.....	37,602.52	.....
.....	.....	.....	28.49	.....	.....	.....	.....	10,699.47	120.00
244.46	.....	1,572.34	24,061.76	.....	.....	.....	.....	.....	.....
.....	.....	29,997.25	.....	.....	.....	.....	.....	.....	.....
1,112.00	12,115.07	246,695.42	32,822.14	.....	.....	.....	.....	5,497.05	1,508.00
166.58	.....	12,560.53	13,802.95	.....	.....	.....	.....	6,280.00	.....
123.74	.....	21,046.09	5,520.96	.....	.....	.....	.....	2,000.00	.....
223.77	.....	52,881.50	7,546.13	.....	.....	.....	.....	6,255.00	.....
58.55	.....	791.00	606.73	.....	.....	.....	.....	2,900.00	.....
247.78	.....	876.47	1,367.16	.....	.....	.....	.....	2,515.74	.....
.....	.....	3,230.00	1,800.66	.....	.....	.....	.....	900.00	.....
358.75	.....	587.00	1,521.52	.....	.....	.....	.....	4,599.87	.....
202.33	.....	250.69	2,424.14	.....	.....	.....	.....	2,226.37	.....
122.58	.....	500.00	2,868.57	.....	.....	.....	.....	3,250.00	.....
237.23	.....	970.96	4,231.14	.....	.....	.....	.....	2,992.39	31.50
68.97	.....	1,592.76	6,401.82	.....	.....	.....	.....	2,847.13	293.00
98.67	.....	20,563.70	5,672.63	.....	.....	.....	.....	3,300.00	.....
.....	.....	4,997.99	.....	.....	.....	.....	.....	.....	.....
310.38	.....	105,389.50	44,065.62	.....	.....	.....	.....	15,305.36	10.00
195.85	.....	10,914.43	3,094.28	.....	.....	.....	.....	1,000.00	.....
123.82	.....	52,262.73	24,242.30	.....	.....	.....	.....	8,736.25	.....
255.32	.....	95.38	1,249.09	.....	.....	.....	.....	2,549.17	450.00
155.47	.....	6,175.99	3,057.09	.....	.....	.....	.....	2,614.50	401.00
5.10	.....	.....	275.00	.....	.....	.....	.....	1,820.00	.....
5.60	.....	658.20	51.22	.....	.....	.....	.....	1,225.82	.....
66.41	.....	70.92	878.79	.....	.....	.....	.....	1,509.66	.....
.....	.....	.....	.....	.....	.....	.....	.....	3,100.00	.....
71.96	.....	977.93	1,651.19	.....	.....	.....	.....	959.77	.....
368.55	.....	841.67	2,001.24	.....	.....	.....	.....	3,179.89	.....
408.79	.....	88.75	2,505.38	.....	.....	.....	.....	2,290.80	343.00
219.80	.....	6,120.75	3,592.77	.....	.....	.....	.....	.....	.....

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
Support of (treaties)—	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Northern Cheyenne and Arapahoes, clothing, 1887	.....	.....	.....	.....	.....
Northern Cheyenne and Arapahoes, employés, 1887	680.00	1,195.94	.....	.....	.....
Pawnees, schools, 1887	8,621.55	.....	.....	.....	.....
Pawnees, employés, 1887	1,030.40	378.75	.....	.....	.....
Pawnees, iron and steel, 1887	.....	.....	.....	.....	.....
Poncas, civilization, etc., 1887	.....	994.71	.....	.....	53.00
Poncas, subsistence, 1887	.....	.....	.....	.....	.....
Quapaws, education, 1887	979.31	.....	.....	.....	.....
Quapaws, employés, 1887	.....	.....	.....	.....	.....
Sacs and Foxes of Missouri, 1887	200.00	.....	.....	.....	.....
Shoshones, clothing, 1887	.....	.....	.....	.....	.....
Shoshones, employés, 1887	370.21	699.02	.....	.....	.....
Bannocks, clothing, 1887	.....	.....	.....	.....	.....
Bannocks, employés, 1887	299.99	650.05	.....	.....	.....
Sioux, Yankton tribe, 1887	.....	1,040.14	.....	.....	.....
Sioux of different tribes, clothing, 1887	.....	.....	.....	.....	.....
Sioux of different tribes, employés, 1887	.....	.....	.....	.....	.....
Sioux of different tribes, schools; Santee Sioux and Crow Creek Agencies, 1887	5,986.89	.....	.....	.....	.....
Sioux of different tribes, B. O., 1887	3,399.46	2,285.15	.....	.....	105.49
Sioux of different tribes, subsistence and civilization, 1887	21,166.05	24,296.29	.....	.....	.....
Confederated bands of Utes, employés, 1887	1,498.23	.....	.....	.....	.....
Confederated bands of Utes, B. O., 1887	50.66	.....	.....	.....	.....
Confederated bands of Utes, subsistence, 1887	.....	.....	.....	.....	.....
Support of (gratuities)—					
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1887	1,745.93	4,851.15	.....	.....	30.00
Arickarees, Gros Ventres, and Mandans, 1887	69.48	630.05	.....	.....	32.25
Assinaboines in Montana, 1887	.....	75.00	.....	.....	.....
Blackfeet, Bloods, and Piegans, 1887	675.00	195.00	.....	.....	.....
Chippewas of Lake Superior, 1887	.....	.....	.....	.....	.....
Chippewas of Red Lake and Pembina, 1887	840.33	165.00	.....	.....	90.00
Chippewas, Turtle Mountain band, 1887	.....	.....	.....	.....	.....
Chippewas on White Earth Reservation, 1887	.....	90.00	.....	.....	.....
Confederated tribes and bands in Middle Oregon, 1887	.....	521.97	.....	.....	.....
D'Wamish and other allied tribes, etc., 1887	.....	250.00	.....	.....	.....
Flatheads and other confederated tribes, 1887	.....	32.61	.....	.....	.....
Flatheads, Carlos band, 1887	.....	393.00	.....	.....	.....
Gros Ventres in Montana, 1887	.....	120.00	.....	.....	.....
Hualpais in Arizona, 1887	.....	.....	.....	.....	.....
Indians in Arizona and New Mexico, 1887	.....	1,338.40	.....	.....	.....
Indians of Fort Hall Reservation, 1887	.....	.....	.....	.....	.....
Indians of Fort Peck Agency, 1887	.....	976.34	.....	.....	.....
Indians of Klamath Agency, 1887	.....	.....	.....	.....	.....
Indians of Lemhi Agency, 1887	.....	26.00	.....	.....	.....
Kansas Indians, 1887	.....	.....	.....	.....	.....
Kickapoos, 1887	.....	.....	.....	.....	32.00
Makahs, 1887	.....	660.00	.....	.....	.....
Menomonees, 1887	.....	890.22	.....	.....	.....
Modocs in the Indian Territory, 1887	.....	.....	.....	.....	.....
Navajoes, 1887	.....	429.50	.....	.....	30.00
Nez Percés in Idaho, 1887	.....	72.00	.....	.....	.....
Nez Percés of Joseph's band, 1887	.....	.....	.....	.....	.....

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock cattle.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	.....	.....	.....	.....	.....	.....	.....	12,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	8,964.80	35.20
.....	.....	.....	.....	.....	.....	.....	.....	8,621.55	1,378.45
.....	.....	.....	.....	.....	.....	.....	.....	6,522.90	77.10
.....	.....	.....	.....	.....	.....	.....	.....	404.86	95.14
.....	.....	.....	.....	.....	.....	.....	73.93	4,926.07	.....
.....	7,212.85	.....	.....	.....	.....	.....	.....	7,535.60	7,464.40
.....	.....	.....	.....	.....	.....	.....	.....	979.31	20.69
.....	.....	.....	.....	.....	.....	.....	.....	369.00	131.00
.....	.....	.....	.....	.....	.....	.....	.....	200.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	10,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	5,274.12	725.88
.....	.....	.....	.....	.....	.....	.....	.....	4,388.15	611.85
.....	.....	.....	.....	.....	.....	.....	.....	4,382.92	617.08
.....	.....	.....	.....	.....	.....	.....	.....	33,130.20	1,869.80
.....	.....	.....	.....	.....	.....	.....	.....	130,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	32,480.77	419.23
.....	.....	.....	.....	.....	.....	.....	.....	5,986.89	13.11
.....	22,211.31	.....	.....	.....	.....	240.00	.....	148,955.24	1,044.76
.....	69,366.22	.....	.....	.....	.....	191.25	45.00	1,156,275.65	43,679.35
.....	.....	.....	.....	.....	.....	.....	.....	12,346.19	1,173.81
.....	.....	.....	.....	.....	.....	.....	.....	25,929.22	4,290.78
.....	.....	.....	.....	.....	.....	.....	.....	29,997.25	2.75
.....	.....	.....	.....	.....	.....	.....	.....	306,376.76	18,623.24
.....	4,805.04	.....	.....	.....	.....	.....	.....	38,346.88	1,653.12
.....	.....	.....	.....	.....	.....	.....	.....	28,765.79	1,234.21
.....	7,624.40	.....	.....	.....	.....	.....	261.26	75,400.80	4,337.94
.....	.....	.....	.....	.....	.....	.....	.....	4,356.28	643.72
.....	.....	.....	.....	.....	.....	.....	.....	6,102.48	3,897.52
.....	.....	.....	.....	.....	.....	.....	.....	5,930.66	1,069.34
.....	.....	.....	.....	.....	.....	.....	.....	7,157.14	2,842.86
.....	.....	.....	.....	.....	.....	.....	.....	5,625.50	374.50
.....	.....	.....	.....	.....	.....	.....	.....	6,991.15	8.85
.....	.....	.....	.....	.....	.....	.....	.....	8,495.83	1,504.17
.....	671.30	.....	.....	.....	.....	.....	500.00	12,267.98	3,232.02
.....	225.00	.....	.....	.....	.....	.....	.....	29,980.00	20.00
.....	.....	.....	.....	.....	.....	.....	.....	4,997.99	2.01
.....	2,925.00	.....	.....	.....	.....	.....	.....	169,344.26	40,655.74
.....	.....	.....	.....	.....	.....	.....	.....	15,204.56	1,795.44
.....	.....	.....	.....	.....	.....	.....	120.00	86,341.44	3,538.56
.....	.....	.....	.....	.....	.....	.....	.....	4,598.96	401.04
.....	.....	.....	.....	.....	.....	.....	.....	12,430.05	2,569.95
.....	.....	.....	.....	.....	.....	.....	.....	2,100.10	399.90
.....	.....	.....	.....	.....	.....	.....	.....	1,972.84	3,027.16
.....	.....	.....	.....	.....	.....	.....	.....	3,185.78	814.22
.....	.....	.....	.....	.....	.....	.....	.....	3,990.22	9.78
.....	.....	.....	.....	.....	.....	.....	.....	3,660.85	339.15
.....	.....	.....	.....	.....	.....	.....	.....	6,850.85	649.15
.....	.....	.....	.....	.....	.....	.....	171.94	5,708.72	619.34
.....	.....	.....	.....	.....	.....	.....	.....	9,933.32	8,066.68

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolls.*
Support of (gratuity)—						
Quinaielts and Quillehutes, 1887	4,000 00					
Shoshones in Nevada, 1887	10,000.00					
Shoshones in Wyoming, 1887	15,000.00					
Sioux of Devil's Lake, 1887	6,000.00					
Sioux of Lake Traverse, 1887	6,000.00					
Sioux of Medawakanton band, 1887	10,000.00					
S'Klallams, 1887	4,000.00					
Tonkawas, 1887	5,000.00					
Walla Walla, Cayuse, and Umatilla tribes, 1887	6,500.00					
Yakamas and other Indians, 1887	14,000.00					
Incidentals in—						
Arizona, 1887	5,000.00					
Arizona, employés, 1887	8,000.00					
Arizona, support and civilization, 1887	7,000.00					
California, employés, 1887	8,000.00					
California, support and civilization, 1887	18,000.00					
Colorado, 1887	1,500.00					
Dakota, 1887	8,000.00					
Idaho, 1887	1,000.00					
Montana, 1887	4,000.00					
Nevada, 1887	1,500.00					
Nevada, employés, 1887	6,000.00					
Nevada, supp't and civ., 1887	15,000.00					
New Mexico, incl. empl. and supp't and civ., 1887	5,000.00					
Oregon, employés, 1887	6,000.00					
Oregon, supp't and civ., 1887	10,000.00					
Utah, incl. empl. and supp't and civ., 1887	10,000.00					
Washington, incl. empl. and supp't and civ., 1887	16,000.00					
Wyoming, 1887	1,000.00					
Pay of—						
Farmers, 1887	40,000.00					
Indian agents, 1887	89,300.00	76,368.57				
Interpreters, 1887	25,000.00			24,793.55		
Indian police, 1887	85,000.00					
Indian inspectors, 1887	15,000.00					
Indian School Superintendent, 1887	3,000.00					
Buildings at agencies and repairs, 1887	25,000.00				21,248.95	
Contingencies, Indian Department, 1887	40,000.00		10,401.26			
Ditches and reservoirs for Navajoes, 1887	7,500.00					
Preventing liquor traffic on Indian reservations, 1887	2,000.00					
Surveying and allotting Indian reservations, 1887	25,000.00					
Homesteads for Indians, 1887	5,000.00					
Investigating Indian depredation claims	20,000.00					
Negotiating with certain Indian tribes, 1887	15,000.00					
Indian schools, support, 1887	650,000.00					
Indian school in Alaska, support, 1887	20,000.00					
Indian school, Carlisle, Pa., salaries, 1887	1,000.00					
Indian school, Carlisle, Pa., support, 1887	80,000.00					
Indian school, Chilocco, Ind. T., buildings and repairs, 1887	2,000.00					
Indian school, Chilocco, Ind. T., salaries, 1887	1,500.00					
Indian school, Chilocco, Ind. T., support, 1887	30,625.00					
Indian school, Genoa, Nebr., support, 1887	29,750.00					
Indian school, Hampton, Va., support, 1887	20,040.00					
Indian school, Lawrence, Kans., buildings and repairs, 1887	4,750.00					
Indian school, Lawrence, Kans., salaries, 1887	2,000.00					

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.

Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payments of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars*
41.87	....	531.75	1,265.73	....	....	....	....	1,695.00	....
....	....	4,038.77	4,327.95	....	....	....	....	684.50	....
512.45	....	12,000.00	908.10	....	....	....	....	....	....
228.16	....	706.96	890.72	....	....	....	....	3,412.22	....
84.58	....	52.00	1,359.34	....	....	....	....	3,783.75	....
....	....	....	....	....	....	....	....	525.00	137.50
....	....	208.59	85.65	....	....	....	....	1,012.00	....
43.55	....	3,059.60	729.31	....	....	....	....	540.00	....
163.42	....	....	1,742.52	....	....	....	....	4,125.05	....
210.34	....	287.97	1,066.85	....	....	....	....	8,805.01	54.00
2.15	....	38.00	1,225.28	....	....	....	....	....	....
....	....	....	....	....	....	....	....	6,797.39	....
79.88	....	4,236.14	2,579.49	....	....	....	....	....	....
....	....	....	....	....	....	....	....	7,242.04	318.50
466.69	....	5,266.22	8,697.51	....	....	....	....	....	....
....	....	....	103.48	....	....	....	....	....	509.00
....	....	....	1,339.87	....	....	....	....	....	....
....	....	....	87.79	....	....	....	....	....	....
....	....	....	262.69	....	....	....	....	....	....
....	....	....	199.87	....	....	....	....	....	....
....	....	....	....	....	....	....	....	5,660.78	58.00
156.12	....	4,181.81	5,186.93	....	....	....	....	....	....
....	....	287.38	2,547.76	....	....	....	....	1,039.85	....
....	....	....	....	....	....	....	....	4,840.65	124.96
488.50	....	849.41	5,883.10	....	....	....	....	....	222.75
....	....	2,291.10	1,211.91	....	....	....	....	4,811.25	420.00
861.08	....	137.78	1,552.93	....	....	....	....	6,768.25	....
....	....	....	18.75	....	....	....	....	45.83	....
....	....	....	....	....	....	....	....	38,360.93	....
....	....	....	....	....	....	....	....	....	....
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....	....	....	....	....	....	....	....	....	....
452.81	....	118.20	985.91	....	....	....	....	7,964.56	591.00
....	....	....	192.57	....	....	....	....	....	....
....	....	....	....	....	....	....	....	....	....
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Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Support of (gratuity) -					
Quinaielts and Quillehutes, 1887		285.00			
Shoshones in Nevada, 1887		263.00			185.60
Shoshones in Wyoming, 1887					
Sioux of Devil's Lake, 1887		540.00			
Sioux of Lake Traverse, 1887		659.90			
Sioux of Medawakanton band, 1887					
S'Klallams, 1887		294.00			
Tonkawas, 1887					
Walla Walla, Cayuse, and Umatilla tribes, 1887					
Yakamas and other Indians, 1887		820.04			
Incidentals in—					
Arizona, 1887			426.01		635.10
Arizona, employés, 1887		677.93			
Arizona, support and civilization, 1887					
California, employés, 1887					
California, support and civilization, 1887			511.38		626.77
Colorado, 1887			100.15		125.55
Dakota, 1887			1,003.76		2,824.80
Idaho, 1887			562.95		61.21
Montana, 1887			502.60		1,004.34
Nevada, 1887			208.75		486.06
Nevada, employés, 1887		281.13			
Nevada, supp't and civ., 1887					
New Mexico, incl. empl. and supp't and civ., 1887			653.70		334.27
Oregon, employés, 1887		693.50			
Oregon, supp't and civ., 1887		213.32	226.28		491.80
Utah, incl. empl. and supp't and civ., 1887		110.76	199.20		174.28
Washington, incl. empl. and supp't and civ., 1887		970.22	1,587.82		968.83
Wyoming, 1887			3.00		871.95
Pay of—					
Farmers, 1887					
Indian agents, 1887					
Interpreters, 1887					
Indian police, 1887					
Indian inspectors, 1887					
Indian School Superintendent, 1887	3,000.00				
Buildings, at agencies, and repairs, 1887					
Contingencies, Indian Department, 1887			4,757.45	6,763.91	1,422.81
Ditches and reservoirs for Navajoes, 1887					
Preventing liquor traffic Indian reservations, 1887		847.95			
Surveying and allotting on Indian reservations, 1887					
Homesteads for Indians, 1887					
Investigating Indian depredation claims					
Negotiating with certain Indian tribes, 1887					
Indian schools, support, 1887	616,619.80				
Indian school in Alaska, support, 1887	13,534.23				
Indian school, Carlisle, Pa., salaries, 1887	1,000.00				
Indian school, Carlisle, Pa., support, 1887	79,949.27				
Indian school, Chilocco, Ind. T., buildings and repairs, 1887	1,848.48				
Indian school Chilocco, Ind. T., salaries, 1887	1,500.00				
Indian school, Chilocco, Ind. T., support, 1887	25,250.93				
Indian school, Genoa, Nebr., support, 1887	29,147.06				
Indian school, Hampton, Va., support, 1887	19,382.79				
Indian school, Lawrence, Kans., buildings and repairs, 1887	4,034.82				
Indian school, Lawrence, Kans., salaries, 1887	2,000.00				

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock cattle.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	.....	.....	.....	.....	.....	.....	.....	3,819.35	180.65
.....	.....	.....	.....	.....	.....	.....	.....	9,499.82	500.18
.....	.....	.....	.....	.....	.....	.....	.....	13,420.55	1,579.45
.....	.....	.....	.....	.....	.....	.....	.....	5,778.06	221.94
.....	.....	.....	.....	.....	.....	.....	.....	5,939.57	60.43
.....	.....	.....	.....	.....	.....	.....	8,118.50	662.50	1,219.00
.....	.....	.....	.....	.....	.....	.....	.....	1,600.24	2,399.76
.....	.....	.....	.....	.....	.....	.....	.....	4,372.46	627.54
.....	.....	.....	.....	.....	.....	.....	.....	6,030.99	469.01
.....	.....	.....	.....	.....	.....	.....	565.25	11,244.21	2,190.54
.....	.....	.....	.....	.....	.....	.....	88.85	2,326.54	2,584.61
.....	.....	.....	.....	.....	.....	.....	.....	7,475.32	524.68
.....	.....	.....	.....	.....	.....	.....	.....	6,895.51	104.49
.....	.....	.....	.....	.....	.....	.....	.....	7,560.54	439.46
.....	.....	.....	.....	.....	.....	.....	.....	15,568.57	2,431.43
.....	.....	.....	.....	.....	.....	.....	.....	838.18	661.82
.....	.....	.....	.....	.....	.....	102.60	.....	5,271.03	2,728.97
.....	.....	.....	.....	.....	.....	.....	.....	711.95	288.05
.....	.....	.....	.....	.....	.....	.....	.....	1,769.63	2,230.37
.....	.....	.....	.....	.....	.....	242.18	.....	1,136.86	363.14
.....	.....	.....	.....	.....	.....	.....	.....	5,999.91	.09
.....	.....	.....	.....	.....	.....	.....	.....	9,524.86	5,475.14
.....	.....	.....	.....	.....	.....	31.00	.....	4,893.96	106.04
.....	.....	.....	.....	.....	.....	.....	.....	5,659.11	340.89
.....	.....	.....	.....	.....	.....	12.00	.....	8,387.16	1,612.84
.....	.....	.....	.....	.....	.....	.....	75.00	9,219.10	705.90
.....	300.00	.....	.....	.....	.....	.....	.....	13,146.91	2,853.09
.....	.....	.....	.....	.....	.....	7.25	.....	946.78	53.22
.....	.....	.....	.....	.....	.....	.....	.....	38,360.93	1,639.07
.....	.....	.....	.....	.....	.....	.....	.....	76,368.57	12,931.43
.....	.....	.....	.....	.....	.....	.....	.....	24,793.55	206.45
80,621.10	.....	.....	.....	.....	.....	.....	.....	80,621.10	4,378.90
.....	.....	.....	14,893.39	.....	.....	.....	.....	14,893.39	106.61
.....	.....	.....	.....	.....	.....	.....	.....	3,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	21,248.95	3,751.05
.....	.....	.....	.....	.....	.....	1,626.94	53.65	35,084.85	4,861.50
.....	.....	.....	.....	.....	6,767.35	.....	434.00	6,959.92	106.08
.....	.....	.....	.....	.....	.....	.....	120.00	847.95	1,032.05
.....	.....	1,364.25	.....	.....	.....	.....	130.00	1,364.25	23,505.75
.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000.00
.....	.....	.....	.....	.....	.....	15,989.37	.....	15,989.37	4,010.63
.....	.....	.....	.....	.....	.....	14,024.60	.....	14,024.60	975.40
.....	.....	.....	.....	.....	.....	.....	491.92	616,619.80	32,888.28
.....	.....	.....	.....	.....	.....	.....	.....	13,534.23	6,465.77
.....	.....	.....	.....	.....	.....	.....	.....	1,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	79,949.27	50.73
.....	.....	.....	.....	.....	.....	.....	.....	1,848.48	151.52
.....	.....	.....	.....	.....	.....	.....	.....	1,500.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	25,250.93	5,374.07
.....	.....	.....	.....	.....	.....	.....	.....	29,147.06	602.94
.....	.....	.....	.....	.....	.....	.....	.....	19,382.79	657.21
.....	.....	.....	.....	.....	.....	.....	62.00	4,034.82	653.18
.....	.....	.....	.....	.....	.....	.....	.....	2,000.00	.....

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	Amount appropriated.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
		Pay of Indian agents.	Pay of special agents.	Pay of interpreters.	Buildings at agencies, and repairs.	Vaccination of Indians.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dolls.*
Indian school, Lawrence, Kans., support, 1887	61, 250. 00	.....	.....	.....	.....	.....
Indian school, Lincoln Institution, Philadelphia, Pa., 1887	33, 400. 00	.....	.....	.....	.....	.....
Indian school, Salem, Oregon, buildings and repairs, 1887	5, 000. 00	.....	.....	.....	.....	.....
Indian school, Salem, Oregon, salaries, 1887	1, 500. 00	.....	.....	.....	.....	.....
Indian school, Salem, Oregon, support, 1887	35, 000. 00	.....	.....	.....	.....	.....
Indian school, St. Ignatius Mission, Montana, support, 1887	22, 500. 00	.....	.....	.....	.....	.....
Indian schools, stock cattle, 1887	10, 000. 00	.....	.....	.....	.....	.....
Indian schools in States, support, 1887	50, 100. 00	.....	.....	.....	.....	.....
Indian schools, transportation, 1887	28, 000 00	.....	.....	.....	.....	.....
Indian schools, buildings	55, 000. 00	.....	.....	.....	.....	.....
Telegraphing and purchase of Indian supplies, 1887	40, 000. 00	.....	.....	.....	.....	.....
Transportation of Indian supplies, 1887	250, 000. 00	.....	.....	.....	.....	.....
Traveling expenses of Indian inspectors, 1887	8, 000. 00	.....	.....	.....	.....	.....
Expenses of Indian commissioners, 1887	3, 000. 00	.....	.....	.....	.....	.....
Traveling expenses of Indian school superintendent, 1887	1, 000. 00	.....	.....	.....	.....	.....
Vaccination of Indians, 1887	1, 000. 00	.....	.....	.....	.....	243. 00
Gratuity to certain Ute Indians	4, 000. 00	.....	.....	.....	.....	.....

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.

Medicines and medical supplies.	Annuity goods.	Subsistence supplies.	Agricultural and miscellaneous supplies.	Expenses of transportation and storage.	Purchase and inspection of annuity goods and supplies.	Advertising expenses and telegraphing.	Payment of annuities in money.	Pay of regular employés at agencies.	Pay of temporary employés at agencies.
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
					30,719.59	9,280.41			
				250,000.00					
							4,000.00		

Statement of disbursements made from the appropriations for the Indian

Heads of appropriations.	OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.				
	Support of schools.	To promote civilization among Indians generally, including Indian labor.	Traveling expenses of Indian agents.	Traveling expenses of special agents.	Incidental expenses of agencies.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
Indian school, Lawrence, Kans., support, 1887	53,897.53				
Indian school, Lincoln Institution, Philadelphia, Pa., 1887	33,364.10				
Indian school, Salem, Oregon, buildings and repairs, 1887	5,000.00				
Indian school, Salem, Oregon, salaries, 1887	1,500.00				
Indian school, Salem, Oregon, support, 1887	34,247.71				
Indian school, St. Ignatius Mission, Montana, support, 1887	22,500.00				
Indian school stock cattle, 1887	8,920.50				
Indian schools in States, support, 1887	49,599.36				
Indian schools, transportation, 1887	25,005.49				
Indian schools, buildings	47,851.00				
Telegraphing and purchase of Indian supplies, 1887					
Transportation of Indian supplies, 1887					
Traveling expenses of Indian inspectors, 1887					
Expenses of Indian commissioners, 1887					
Traveling expenses of Indian school superintendent, 1887	983.24				
Vaccination of Indians, 1887					
Gratuity to certain Ute Indians					

Department for the fiscal year ending June 30, 1887—Continued.

OBJECTS AND PURPOSES FOR WHICH THE APPROPRIATIONS HAVE BEEN EXPENDED.								Total amount expended from each appropriation.	Balance unexpended.
Pay of Indian police, scouts, and equipments.	Stock cattle.	Survey of Indian reservations.	Pay and expenses of Indian inspectors.	Expenses of Indian commissioners.	Agricultural improvements.	Miscellaneous.	In hands of agents.		
Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*
.....	.....	.....	.....	.....	.....	.....	1,695.23	53,897.53	5,657.24
.....	.....	.....	.....	.....	.....	.....	.....	33,364.10	35.90
.....	.....	.....	.....	.....	.....	.....	.....	5,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	1,500.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	34,247.71	752.29
.....	.....	.....	.....	.....	.....	.....	.....	22,500.00	.....
.....	.....	.....	.....	.....	.....	.....	50.00	8,920.50	1,029.50
.....	.....	.....	.....	.....	.....	.....	.....	49,599.36	500.64
.....	.....	.....	.....	.....	.....	.....	368.75	25,005.49	2,625.76
.....	.....	.....	.....	.....	.....	.....	.....	47,851.00	7,149.00
.....	.....	.....	.....	.....	.....	.....	.....	40,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	250,000.00	.....
.....	.....	.....	7,497.76	.....	.....	.....	.....	7,497.76	502.24
.....	.....	.....	.....	3,000.00	.....	.....	.....	3,000.00	.....
.....	.....	.....	.....	.....	.....	.....	.....	983.24	16.76
.....	.....	.....	.....	.....	.....	.....	.....	243.00	757.00
.....	.....	.....	.....	.....	.....	.....	.....	4,000.00	.....

Statement of the salaries and incidental expenses paid at each agency in the Indian service number of Indians

Names of agencies.	State or Territory.	Number of Indians at each agency.	Appropriations from which salaries of employés and incidental expenses of agencies have been paid.
Aggregate			
Blackfeet	Montana	1,927	Support of Blackfeet, Bloods, and Piegans, 1887.
Cheyenne and Arapaho.	Indian Territory	3,130	Contingencies Indian Department, 1887
			Support of Cheyennes and Arapahoes, 1887
			Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1887.
Cheyenne River	Dakota	2,936	Incidentals in Dakota, 1887
			Support of Sioux of different tribes, employés, 1887.
			Support of Sioux of different tribes, subsistence and civilization, 1887.
Colorado River	Arizona	2,499	Incidentals in Arizona, 1887
			Incidentals in Arizona, employés, 1887
Colville	Washington	2,674	Incidentals in Washington, including employés and support and civilization, 1887.
			Support of Columbias and Colvilles, 1887
Crow	Montana	2,456	Contingencies Indian Department, 1887
			Incidentals in Montana, 1887
			Support of Crows, employés, 1887
Crow Creek and Lower Brulé.	Dakota	2,252	Incidentals in Dakota, 1887
			Support of Sioux of different tribes, employés, 1887.
			Support of Sioux of different tribes, subsistence and civilization, 1887.
Devil's Lake	Dakota	2,054	Incidentals in Dakota, 1887
			Support of Sioux of Devil's Lake, 1887
			Support of Chippewas, Turtle Mountain band, 1887
Eastern Cherokees	North Carolina	3,000	Contingencies Indian Department, 1887
Flathead	Montana	2,016	Incidentals in Montana, 1887
			Support of Flatheads and other confederated tribes, 1887.
			Support of Flatheads, Carlos band, 1887
Fort Belknap	Montana	1,720	Support of Assinaboines in Montana, 1887
			Support of Gros Ventres in Montana, 1887
Fort Berthold	Dakota	1,299	Incidentals in Dakota, 1887
			Support of Arickarees, Gros Ventres, and Mandans, 1887.
Fort Hall	Idaho	1,530	Incidentals in Idaho, 1887
			Support of Bannocks, employés, 1887
			Support of Indians, Fort Hall reservation, 1887
Fort Peck	Montana	2,200	Incidentals in Montana, 1887
			Support of Indians, Fort Peck agency, 1887
Green Bay	Wisconsin	3,176	Contingencies Indian Department, 1887
			Support of Menomonees, 1887
Grande Ronde	Oregon	399	Incidentals in Oregon, employés, 1887
Hoopa Valley	California	442	Incidentals in California, employés, 1887
			Incidentals in California, support and civilization, 1887.
Kiowas, Comanches, and Wichitas.	Indian Territory	4,219	Contingencies Indian Department, 1887
			Support of Apaches, Kiowas, and Comanches, employés, 1887.
			Fulfilling treaty with Apaches, Kiowas, and Comanches, 1887.
			Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, 1887.
Klamath	Oregon	925	Incidentals in Oregon, including support and civilization, 1887.
			Support of Indians of Klamath agency, 1887
La Pointe	Wisconsin	4,142	Contingencies of Indian Department, 1887
			Support of Chippewas of Lake Superior, 1887
Lemhi	Idaho	557	Incidentals in Idaho, 1887
			Support of Indians of Lemhi agency, 1887
Mackinac	Michigan	7,292	Contingencies Indian Department, 1887
			Support of Chippewas of Lake Superior, 1887
Mescalero	New Mexico	437	Incidentals in New Mexico, including employés and support and civilization, 1887.
			Support of Indians in Arizona and New Mexico, 1887.
Mission	California	3,112	Incidentals in California, employés, 1887
			Incidentals in California, including support and civilization, 1887.
Navajo	New Mexico	17,838	Incidentals in New Mexico, including employés and support and civilization.
			Support of Navajoes

during the year ending June 30, 1887, *showing the appropriations from which paid and the at each agency.*

INCIDENTAL EXPENSES.				Total of incidental expenses.	PAY OF EMPLOYÉS.		Total pay of employés.
Traveling expenses of agents.	Office rent, fuel, light, and stationery.	Forage and stable expenses.	Miscellaneous.		Regular.	Temporary.	
$9,323.34	$2,486.70	$3,635.60	$4,625.47	$20,071.11	$305,279.57	$4,462.50	$309,742.07
.....	.....	.....	.....	.....	6,255.00	.....	6,255.00
102.25	.....	.....	64.00	166.25	.....	.....	.....
.....	.....	.....	.....	.....	4,977.46	.....	.....
.....	.....	.....	.....	.....	3,130.43	1,284.00	9,391.89
135.25	.....	489.73	47.05	672.03	.....	.....	.....
.....	.....	.....	.....	.....	3,159.93	.....	.....
.....	.....	.....	.....	.....	5,105.24	.....	8,265.22
.....	.....	.....	182.30	182.30	.....	.....	.....
.....	.....	.....	.....	.....	2,794.06	.....	2,794.06
662.78	6.00	485.00	84.45	1,238.23	4,501.25	.....	.....
.....	.....	.....	.....	.....	3,810.05	.....	8,311.30
.....	.....	.....	.....	.....	1,200.00	.....	.....
218.20	.....	.....	8.50	226.70	.....	.....	.....
.....	.....	.....	.....	.....	5,579.99	.....	6,779.99
199.90	.....	.....	165.34	365.24	.....	.....	.....
.....	.....	.....	.....	.....	7,350.00	.....	.....
.....	.....	.....	.....	.....	6,488.90	.....	13,838.90
61.05	400.00	.....	51.37	512.42	.....	.....	.....
.....	.....	.....	.....	.....	3,412.22	.....	.....
.....	.....	.....	.....	.....	900.00	.....	4,312.22
90.00	111.00	.....	.....	201.00	.....	.....	.....
312.60	.....	.....	297.05	609.65	.....	.....	.....
.....	.....	.....	.....	.....	2,992.39	39.00	.....
.....	.....	.....	.....	.....	2,847.13	293.00	6,171.52
.....	.....	.....	.....	.....	2,000.00	.....	.....
.....	.....	.....	.....	.....	3,300.00	.....	5,300.00
.....	.....	.....	20.80	20.80	.....	.....	.....
.....	.....	.....	.....	.....	62.80	.....	62.80
165.75	.....	.....	19.60	185.35	.....	.....	.....
.....	.....	.....	.....	.....	3,432.88	.....	.....
.....	.....	.....	.....	.....	1,000.00	.....	4,432.88
59.20	.....	.....	142.75	201.95	.....	.....	.....
.....	.....	.....	.....	.....	8,736.25	.....	8,736.25
140.69	.....	80.11	48.75	269.55	.....	.....	.....
.....	.....	.....	.....	.....	3,198.36	.....	3,198.36
.....	.....	338.37	.....	338.37	2,465.65	.....	2,465.65
.....	.....	.....	.....	.....	2,378.80	.....	2,378.80
196.53	.....	.....	13.50	210.03	.....	.....	.....
.....	.....	.....	2.50	.....	.....	.....	.....
.....	.....	.....	.....	.....	5,514.38	.....	.....
.....	.....	.....	.....	.....	.....	105.00	.....
.....	.....	30.00	.....	32.50	2,362.62	224.00	8,206.00
95.29	.....	.....	25.00	120.29	.....	.....	.....
.....	.....	.....	.....	.....	2,549.17	450.00	2,999.17
1,062.74	380.00	155.00	58.50	1,656.24	.....	.....	.....
.....	.....	.....	.....	.....	2,200.00	.....	2,200.00
195.25	.....	.....	8.50	203.75	.....	.....	.....
.....	.....	.....	.....	.....	2,614.50	401.00	3,015.50
430.93	31.51	.....	8.15	470.59	720.00	34.00	.....
.....	.....	.....	.....	.....	700.00	.....	1,454.00
40.15	125.00	.....	8.50	173.65	.....	.....	.....
.....	.....	.....	.....	.....	6,039.38	.....	6,039.38
.....	.....	.....	.....	.....	957.88	.....	957.88
166.25	136.70	404.37	91.15	798.47	.....	.....	.....
126.55	.....	.....	170.95	.....	.....	.....	.....
.....	.....	.....	30.00	327.50	3,179.89	.....	3,179.89

Statement of the salaries and incidental expenses paid at each agency in

Names of agencies.	State or Territory.	Number of Indians at each agency.	Appropriations from which salaries of employés and incidental expenses of agencies have been paid.
Neah Bay	Washington Territory.	793	Incidentals in Washington, including employés and support and civilization.
			Support of Makahs
Nevada	Nevada	4,244	Incidentals in Nevada, 1887
			Incidentals in Nevada, employés, 1887
New York	New York	4,962	Contingencies Indian Department, 1887
Nez Perce	Idaho	1,192	Incidentals in Idaho, 1887
			Support of Nez Perces, 1887
			Support of Nez Perces in Idaho, 1887
Nisqually and S'Kokomish.	Washington Territory.	1,692	Incidentals in Washington, including support and civilization, 1887.
			Support of Sklallams, 1887
Omaha and Winnebago.	Nebraska	2,370	Fulfilling treaty with Omahas
			Fulfilling treaty with Winnebagoes
Osage and Kaw	Indian Territory	1,768	Contingencies Indian Department, 1887
			Fulfilling treaty with Kansas
			Support of Kansas Indians
Pima	Arizona	6,580	Incidentals in Arizona, 1887
			do
Pine Ridge	Dakota	4,982	Support of Sioux of different tribes, subsistence and civilization, 1887.
			Incidentals in Dakota, 1887
			Support of Sioux of different tribes, employés, 1887.
Ponca, Pawnee, Otoe, and Oakland.	Indian Territory	1,881	Contingencies Indian Department, 1887
			Support of Poncas, civilization, 1887
			Support of Pawnees, employés, 1887
			Fulfilling treaty with Otoes and Missourias
			Support of Tonkawas, 1887
Pottawatomie and Great Nemaha.	Nebraska	1,008	Contingencies Indian Department, 1887
			Fulfilling treaty with Pottawatomies, employé s.
			Fulfilling treaty with Kickapoos, 1887
			Fulfilling treaty with Iowas, 1887
Pueblo	New Mexico	10,256	Incidentals in New Mexico, including employés and support and civilization, 1887.
Quinaielt	Washington Territory.	445	Incidentals in Washington, including employés and support and civilization, 1887.
			Support of Quinaielts and Quillehutes, 1887
Quapaw	Indian Territory	1,121	Contingencies Indian Department, 1887
			Support of Quapaws, 1887
			Fulfilling treaty with Senecas
			Support of Modocs in Indian Territory, 1887
Rosebud	Dakota	7,460	Incidentals in Dakota, 1887
			Support of Sioux, employés, 1887
			Support of Sioux, subsistence and civilization, 1887.
Round Valley	California	551	Incidentals in California, employés, 1887
			Incidentals in California, including support and civilization, 1887.
Sac and Fox	Indian Territory	2,232	Contingencies Indian Department, 1887
			Support of Kickapoos, 1887
			Fulfilling treaty with Sac and Foxes, Mississippi, interest.
San Carlos	Arizona	4,977	Incidentals in Arizona, 1887
			Support of Indians in Arizona and New Mexico, 1887.
Santee	Nebraska	1,502	Contingencies Indian Department, 1887
			Support of Poncas, civilization, 1887
			Support of Sioux of different tribes, employés, 1887.
			Support of Sioux of different tribes, subsistence and civilization, 1887.
			Fulfilling treaty with Poncas
Shoshone	Wyoming	1,864	Incidentals in Wyoming, 1887
			Support of Shoshones, employés, 1887,
			Support of Northern Cheyennes and Arapahoes, 1887.
Siletz	Oregon	608	Incidentals in Oregon, employés, 1887
			Incidentals in Oregon, support and civilization, 1887.
Sisseton	Dakota	1,519	Incidentals in Dakota, 1887
			Support of Sioux of Lake Traverse, 1887
Southern Ute	Colorado	1,780	Incidentals in Colorado, 1887
			Support confederated bands of Utes, employés, 1887.

the Indian service during the year ending June 30, 1887, *etc.*—Continued.

INCIDENTAL EXPENSES.				Total of incidental expenses.	PAY OF EMPLOYÉS.		Total pay of employés.
Traveling expenses of agents.	Office rent, fuel, light, and stationery.	Forage and stable expenses.	Miscellaneous.		Regular.	Temporary.	
$70.50	.....	.....	$14.03	$84.53	$31.00	.....	.....
.....	.....	.....	.....	.....	1,509.66	.....	$1,540.66
203.75	.....	.....	326.06	529.81	.....	.....	.....
.....	.....	.....	.....	.....	5,814.05	$58.00	5,872.05
129.94	$16.50	.....	1.50	147.94	599.99	75.50	675.49
205.70	.....	$11.74	5.50	222.94	.....	.....	.....
.....	.....	.....	.....	.....	2,404.21	.....	.....
.....	.....	.....	.....	.....	2,290.80	343.00	5,038.01
303.30	.....	24.15	187.25	514.70	2,236.00	.....	.....
.....	.....	.....	.....	.....	1,012.00	.....	3,248.00
.....	.....	.....	.....	.....	450.00	.....	.....
.....	.....	.....	.....	.....	4,954.99	.....	5,404.99
20.50	.....	.....	182.25	202.75	.....	.....	.....
.....	.....	.....	.....	.....	960.00	.....	.....
.....	.....	.....	.....	.....	1,820.00	.....	2,780.00
201.36	.....	411.30	.....	612.66	.....	.....	.....
.....	.....	.....	.....	.....	4,003.33	.....	4,003.33
.....	.....	.....	.....	.....	8,197.75	.....	.....
267.31	705.00	.....	219.22	1,191.53	.....	.....	.....
.....	.....	.....	.....	.....	6,479.70	.....	14,677.45
258.07	24.99	.....	151.93	.....	180.00	.....	.....
.....	.....	.....	35.00	469.99	2,122.16	.....	.....
.....	.....	.....	.....	.....	4,876.49	.....	.....
.....	.....	.....	.....	.....	4,253.32	7.50	.....
.....	.....	.....	.....	.....	540.00	.....	11,979.47
98.21	.....	.....	.....	98.21	.....	.....	.....
.....	.....	.....	.....	.....	660.00	.....	.....
.....	.....	.....	.....	.....	3,215.85	.....	.....
.....	.....	.....	.....	.....	1,525.66	.....	5,401.51
487.05	.....	.....	20.50	507.55	1,200.00	.....	1,200.00
32.00	.....	.....	97.40	129.40	.....	.....	.....
.....	.....	.....	.....	.....	1,695.00	.....	1,695.00
.....	.....	100.00	.....	100.00	1,919.57	.....	.....
.....	.....	.....	.....	.....	300.00	.....	.....
.....	.....	.....	.....	.....	350.00	.....	.....
.....	.....	.....	.....	.....	959.77	.....	3,529.34
.....	.....	.....	9.00	9.00	.....	.....	.....
.....	.....	.....	.....	.....	5,151.51	.....	.....
.....	.....	.....	.....	.....	9,341.04	.....	14,492.55
.....	.....	.....	.....	.....	3,397.61	.....	3,397.61
.....	.....	.....	21.62	21.62	.....	.....	.....
243.58	.....	.....	.....	.....	1,000.00	.....	.....
.....	.....	.....	32.00	275.58	1,225.82	.....	.....
.....	.....	.....	.....	.....	3,270.60	.....	5,496.42
.....	.....	.....	33.50	.....	.....	.....	.....
.....	.....	.....	.....	33.50	9,265.98	10.00	9,275.98
250.75	.....	.....	4.75	255.50	.....	.....	.....
.....	.....	.....	.....	.....	270.00	.....	.....
.....	.....	.....	.....	.....	3,425.99	.....	.....
.....	.....	.....	.....	.....	3,109.04	.....	.....
.....	.....	.....	.....	.....	394.17	.....	7,199.20
3.00	.....	340.00	531.95	874.95	45.83	.....	.....
.....	.....	.....	.....	.....	4,204.89	.....	.....
.....	.....	.....	.....	.....	3,949.21	.....	8,199.93
.....	.....	.....	.....	.....	2,375.00	.....	2,375.00
90.74	.....	.....	432.95	523.69	.....	.....	.....
16.50	.....	.....	89.25	105.75	.....	.....	.....
.....	.....	.....	.....	.....	3,783.75	.....	3,783.75
144.68	.....	.....	125.55	270.23	.....	509.00	.....
.....	.....	.....	.....	.....	3,129.48	.....	3,638.48

Statement of the salaries and incidental expenses paid at each agency in

Names of agencies.	State or Territory.	Number of Indians at each agency.	Appropriations from which salaries of employés and incidental expenses of agencies have been paid.
Standing Rock	Dakota	4,545	Incidentals in Dakota, 1887 Support of Sioux, employés, 1887 Support of Sioux of different tribes, subsistence and civilization, 1887.
Tongue River	Montana	819	Incidentals in Montana, 1887 Support of Northern Cheyenne and Arapahoes, 1887.
Tulalip	Washington Territory.	1,278	Incidentals in Washington, including employés and support and civilization, 1887 Support of D'Wamish and other allied tribes, 1887.
Tule River	California	679	Incidentals in California, employés, 1887 Incidentals in California, including support and civilization, 1887.
Uinta and Ouray	Utah	2,041	Incidentals in Utah, including employés and support and civilization, 1887. Support of confederated bands of Utes, employés, 1887.
Umatilla	Oregon	984	Incidentals in Oregon, including support and civilization, 1887. Support of Walla Walla and Cayuse and Umatilla tribes, 1887.
Union	Indian Territory	64,000	Contingencies, Indian Department, 1887
Warm Springs	Oregon	857	Incidentals in Oregon, including support and civilization, 1887. Support of confederated tribes and bands in middle Oregon, 1887.
Western Shoshone	Nevada	3,711	Incidentals in Nevada, 1887 Support of Shoshones in Nevada, 1887
White Earth	Minnesota	6,087	Contingencies Indian Department, 1887 Fulfilling treaty with Chippewas, Pillagers, and Lake Winnebagoshish bands, utility. Support of Chippewas of White Earth reservation, 1887. Support of Chippewas, Red Lake, and Pembinas, 1887.
Yakama	Wyoming	3,741	Incidentals in Washington, including employés and support and civilization, 1887. Support of Yakamas and other Indians, 1887
Yankton	Dakota	1,777	Incidentals in Dakota, 1887 Support of Sioux, Yankton tribe, 1887 Fulfilling treaty with Sioux, Yankton tribe
Sac and Fox	Iowa	380	

the Indian service during the year ending June 30, 1887, *etc.*—Continued.

INCIDENTAL EXPENSES.				Total of incidental expenses.	PAY OF EMPLOYÉS.		Total pay of employés.
Traveling expenses of agents.	Office rent, fuel, light, and stationery.	Forage and stable expenses.	Miscellaneous.		Regular.	Temporary.	
$11.00	$550.00	.....	$23.45	$593.45	.....	.....	.....
.....	.....	.....	.....	.....	$5,413.59	.....	.....
.....	.....	.....	.....	.....	5,360.55	.....	$10,774.14
34.60	.....	$360.00	50.40	445.00	.....	.....	.....
.....	.....	.....	.....	.....	3,139.65	.....	3,139.65
408.85	.....	.....	66.05	474.90	.....	.....	.....
.....	.....	.....	.....	.....	3,250.00	.....	3,250.00
.....	.....	.....	.....	.....	675.00	.....	675.00
60.25	.....	.....	19.75	80.00	.....	.....	.....
.....	.....	124 28	10.00	134.28	4,811.25	$340.00	.....
.....	.....	.....	.....	.....	7,599.99	.....	12,751.24
.....	.....	.....	8.50	8.50	.....	.....	.....
.....	.....	.....	.....	.....	4,125.05	.....	4,125.05
671.40	.....	.....	158.01	829.41	1,920.00	289.50	2,209.50
40.25	.....	.....	.....	40.25	.....	.....	.....
.....	.....	.....	.....	.....	2,226.37	.....	2,226.37
.....	.....	40.00	.....	.....	.....	.....	.....
.....	.....	151.55	.....	191.55	684.50	.....	684.50
278.15	.....	.....	164.40	.....	425.00	.....	.....
.....	.....	.....	.....	.....	2,149.89	.....	.....
.....	.....	.....	.....	.....	4,599.87	.....	.....
.....	.....	90.00	.....	532.55	2,515.74	.....	9,690.50
110.39	.....	.....	4.50	119.89	.....	.....	.....
.....	.....	.....	.....	.....	8,505.01	.....	8,505.01
220.15	.....	.....	41.49	261.64	.....	.....	.....
.....	.....	.....	.....	.....	1,058.80	.....	.....
.....	.....	.....	.....	.....	5,001.43	.....	6,060.23
.....	.....	.....	.....	.....	.....	.....	.....

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 9.

CONTINGENT EXPENSES, DEPARTMENT OF STATE.

LETTER

FROM

THE SECRETARY OF STATE,

TRANSMITTING

Statements of expenditures from the contingent funds of that Department and of disbursements by its disbursing officers for the fiscal year ending June 30, 1887.

DECEMBER 12, 1887.—Laid on the table and ordered to be printed.

DEPARTMENT OF STATE,
Washington, December 6, 1887.

The Secretary of State, in pursuance of the requirements of sections 193 and 209 of the Revised Statutes, has the honor to submit to Congress the following described statements, viz:

(1) A detailed statement of the manner in which the contingent fund for the Department of State for the year ended June 30, 1887, has been expended.

(2) Statements of expenditures made by the disbursing clerk of this Department, and by the heads of all diplomatic missions abroad, from the contingent fund for the expenses of foreign intercourse for the fiscal year 1887, during that year; and a statement of the balances of all former appropriations for contingent expenses of the Department of State and for foreign intercourse on hand in the Treasury Department and in the hands of the disbursing clerk of the Department of State on the 30th June, 1887; and

(3) A precise analytical statement of all moneys disbursed by the disbursing clerk of the Department of State during the fiscal year ended June 30, 1887.

T. F. BAYARD.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

(1) *Contingent expenses, Department of State,* 1887.

To whom paid.	On what account.	Amount.
Adams Express Company	Expressage	$44.35
American Machine Company	Postal scale	8.00
M. B. Brady	Photographs	10.00
E. F. Brooks	Tubing	5.70
Mary Brooks	Washing towels	10.00
J. W. Boteler & Sons	Tumblers	20.00
Brown, Shipley & Co	Check-book	2.02
Elizabeth H. Brown	Washing towels	60.00
E. W. Bullinger	Monitor Guide	12.00
Baltimore and Ohio Railroad Company	Expressage	7.40
Sarah Crowner	Washing towels	10.00
William Callow	Newspapers	174.85
T. Costello	Rent of stable	600.00
Chesapeake and Potomac Telephone Company.	Rent of telephones	342.00
J. J. Chapman	Soap, etc	167.23
John H. Clark	Carriage hire	1.50
R. A. Dore	Shoeing horses	136.50
Diamond Match Company	Matches	24.30
R. H. Darnes	Hay	8.97
Jane Donovan	Washing towels	15.00
Easton & Rupp	Auto copyist	14.25
William H. Farr	Care of clocks	154.00
Great Falls Ice Company	Ice	280.50
W. M. Galt & Co	Feed for horses	259.27
L. Gradwohl	Gloves	2.00
Howard Watch and Clock Company	Record dials	3.00
H. I. Hart	Insect powder	10.00
Thos. J. Holmes	Repairs at stable, etc	51.00
C. Hopkins	Straw	12.45
James L. Harmon	Newspapers	37.20
H. Howe, dispatch agent, New York	Telegrams, etc	16.97
Frank Jenkins	Carriage hire	33.00
Journal Newspaper Company	Subscription	6.00
Joshua Kirby	Hay	12.32
B. Koch	Harness and repairs	281.05
John H. Klock	Paste	34.16
Geo. W. Knox	Drayage	16.38
Lutz & Bro	Harness, etc	73.00
Luttrell & Wine	Towels, etc	138.96
H. Miller	Straw	37.64
J. Margarity	Hay	23.67
John H. Magruder	Soap	8.70
George Mullican	Hay	22.50
B. F. Methoen	Files	20.00
J. McDermott & Bro	Repairing wagons and carriage	86.00
W. B. Moses & Son	Blacking cases, etc	5.50
Chas. F. Moore	Camphor, oil, sponge, etc	44.40
A. P. McElroy & Co	Frames	5.60
New York Star	Subscription	7.00
New York Evening Post	ditto	9.00
The Public Printer	Copies of Record	.40
Martha Pyle	Washing towels	10.00
Clarissa Parker	ditto	10.00
The Philadelphia Times	Subscription	6.00
John F. Paret	Staples	2.50
John C. Parker	Postal Guides	3.20
Emma Prater	Washing towels	10.00
J. F. Reid	Hay	49.88
Royce & Marean	Electric supplies	61.25
Supervising Architect	Photographs	6.00
F. A. Schneider	Hardware	127.65
B. F. Stevens, dispatch agent, London	Newspapers	185.79
Scotford Manufacturing Company	Stamp	2.50
W. S. Thompson	Nail-brush	.75
Wyckoff, Seamans & Benedict	Repairs on type-writer	3.75
Washington and Georgetown Railroad Company.	Car tickets	90.00
Washington Gas-Light Company	Gas	37.38
E. M. Willis	Ice	37.79
The Evening Star	Subscription and advertising	29.22
The Washington Critic	Advertising	14 57
The Washington Sentinel	ditto	3.83
The Sunday Gazette	ditto	6.33
The National Republican	ditto	14.52
W. Weidenbach	Varnishing pictures	10.00
The Washington Post	Advertising	13.12
William F. Lutz	Stamps and repairing	41.00
Total		4,142.77

(2) *Contingent expenses foreign missions*, 1887.

To whom paid.	On what account.	Amount.
B. Koch	Repairing mail bags	$51.35
New York Herald	Subscription	127.35
New York Times	do	118.02
Tribune Association	do	23.58
New York Star	do	21.00
Commercial Gazette	do	21.30
Evening Post	do	29.96
New York Sun	do	18.26
Baltimore Sun	do	9.13
News and Courier	do	13.13
Chicago Times	do	54.77
Dallas News	do	14.17
Washington Post	do	6.00
The World	do	55.54
Western Union Telegraph Company	Cablegrams and telegrams	1,485.52
Baltimore and Ohio Telegraph Company	do	1,419.09
Walter H. McDaniels	Flags	889.00
H. Howe, dispatch agent, New York	Salary and expenses	2,137.63
James & Laughlin, limited	Shafting, etc	28.07
E. E. Rider	Silk taste	71.40
Charles Armor	Legation arms	60.00
W. A. Cooper, dispatch agent, San Francisco.	Salary	75.00
George W. Knox	Expressage	14.00
Thomas J. Holmes	Fittings for printing office	80.25
James J. Chapman	Stationery and books	1,141.32
The Times-Democrat	Subscription	11.80
Washington City post-office	Stamps	700.00
George F. Wassman	Lead seals	30.00
W. F. Lutz	Stamps, etc	10.00
MacKellar, Smiths & Jordan Co	Type, etc	1,829.70
Walker & Bresnan	Machine, etc	254.42
W. H. Houghton & Co	Furniture, etc	320.29
Washington Post	Death notices	2.85
Geo. Bruce's Son & Co	Type	60.95
Examiner Publishing Company	Subscription	1.25
W. H. Morrison	Books	142.00
Total		11,328.10

(2a) *Statement of expenses of the diplomatic service of the United States for the fiscal year ended June* 30, 1887.

[Extract from Fifth Auditor's Report of October 27, 1887.]

[*a*, account for June quarter, 1887, not received; *b*, accounts for March and June quarters, 1887, not received; *c*, accounts for nine months ending June 30, 1887, not received.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	B. W. Hanna, minister and consul-general.	*a*$5,625.00	*a*$341.45	.....	$10.00
				$5,966.45	.....
Austria-Hungary.	A. R. Lawton, minister	1,978.02	.....	.....	.....
	J. F. Lee, chargé d'affaires *ad interim*	6,000.00	1,048.04	.....	255.00
				9,026.06	.....
Belgium	L. Tree, minister	7,500.00	987.00	.....	65.00
				8,487.00	.....
Bolivia	W. A. Seay, minister and consul-general	5,000.00	193.33	.....	.....
				5,193.33	.....
Brazil	T. J. Jarvis, minister	10,203.68	1,547.51	.....	100.00
	C. B. Trail, chargé d affaires *ad interim*	3,040.12	.....	.....	.....
	C. B. Trail, secretary of legation	887.95	36.23	.....	.....
				15,715.49	.....
Central American States.	H. C. Hall, minister	10,000.00	1,669.81	.....	.....
				11,669.81	.....
Chili	W. R. Roberts, minister	10,000.00	*b*194.50	.....	.....
	C. M. Seibert, secretary of legation	1,500.00	.....	.....	.....
				11,694.50	.....

(2a) *Statement of the expenses of the diplomatic service of the United States, etc.*—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
China	C. Denby, minister	$12,000.00	$2,321.91		
	W. W. Rockhill, secretary of legation	c656.25	26.12		
	C. Denby, jr., second secretary of legation.	1,800.00	14.29		
	F. D. Cheshire, interpreter	3,000.00	48.72		
				$19,867.29	
Colombia	C. D. Jacob, late minister	1,059.78			
	D. H. Maury, minister	611.41	(b)		
	V. O. King, chargé d'affaires *ad interim*.	2,083.33	327.93		
				4,082.45	
Corea	W. H. Parker, late minister and consul-general.	2,078.80	129.46		
	H. A. Dinsmore, minister and consul-general.	2,278.09	609.59		$10.00
	G. C. Foulk, chargé d'affaires *ad interim*.	692.93	497.81		
	W. W. Rockhill, chargé d'affaires		692.87		5.00
	Song Ikyung, late interpreter	179.27			
	Chon Yang Muk, late interpreter	570.65			
	Wo In Tak, interpreter	250.00			
				7,979.47	
Denmark	R. B. Anderson, minister and consul-general.	5,000.00	1,400.00		45.00
				6,400.00	
France	R. M. McLane, minister	17,500.00	3,959.14		690.00
	H. Vignaud, chargé d'affaires *ad interim*.	1,022.42			
	H. Vignaud, secretary of legation	2,318.27	.75		
	A. Jay, second secretary of legation	2,000.00	9.69		
				26,810.27	
Germany	G. H. Pendleton, minister	17,500.00	3,375.05		2,065.00
	C. Coleman, chargé d'affaires *ad interim*.	2,244.07			
	C. Coleman, secretary of legation	1,951.79	48.04		
	F. V. S. Crosby, second secretary of legation.	2,000.00	14.17		
				27,133.12	
Great Britain	E. J. Phelps, minister	17,500.00	4,677.58		556.99
	H. White, chargé d'affaires *ad interim*	826.39			
	W. J. Hoppin, late secretary of legation	72.12			
	H. White, secretary of legation	2,377.05			
	C. P. Phelps, second secretary of legation.	2,000.00			
				27,453.14	
Hawaiian Islands.	G. W. Merrill, minister	7,500.00	679.33		
				8,179.33	
Hayti	J. E. W. Thompson, minister and consul-general.	4,932.07	707.50		
				5,639.57	
Italy	J. B. Stallo, minister	12,000.00	563.45		165.00
	C. A. Dougherty, secretary of legation	1,800.00			
				14,363.45	
Japan	R. B. Hubbard, minister	12,000.00	1,433.31		45.00
	G. Goward, late secretary of legation	299.59			
	F. S. Mansfield, secretary of legation	2,625.00	11.56		
	E. Dun, second secretary of legation	1,800.00			
	W. N. Whitney, interpreter	2,500 00			
				20,669.46	
Liberia	M. A. Hopkins, late minister and consul-general.	461.96			
	C. H. J. Taylor, minister and consul-general.	1,005.80	(a)		
	S. S. Sevier, vice consul-general		360.02		
				1,827.78	
Mexico	H. R. Jackson, late minister	3,815.22	678.62		
	T. C. Manning, minister	9,423.91	2,340.54		70.00
	J. L. Morgan, chargé d'affaires *ad interim*.	195.65	95.67		
	J. L. Morgan, late secretary of legation	1,186.31			
	T. B. Connery, secretary of legation	231.09			
				17,967.01	
Netherlands	I. Bell, jr., minister	a5,625.00	858.98		5.00
				6,483.98	
Paraguay and Uruguay.	J. E. Bacon, chargé d'affaires	5,000.00	565.16		
				5,565.16	

(2a) *Statement of the expenses of the diplomatic service of the United States, etc.*—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Persia	F. H. Winston, late minister and consul-general.	$597.83			
	E. S. Pratt, minister and consul-general.	4,334.25	$1,686.08		$5.00
	A. B. Keun, vice consul-general		674.40		
	A. B. Keun, interpreter	*b*584.24			
				$7,876.80	
Peru	C. W. Buck, minister	10,000.00	1,159.57		10.00
	R. R. Neill, chargé d'affaires *ad interim*.	720.10			
	R. R. Neill, secretary of legation	1,283.97			
				13,163.64	
Portugal	E. P. C. Lewis, minister and consul-general.	5,000.00	1,434.28		35.00
				6,434.28	
Roumania, Servia, and Greece.	W. Fearn, minister and consul-general	6,500.00	1,995.58		115.00
				8,495.58	
Russia	G. V. N. Lothrop, minister	17,500.00	2,131.52		140.00
	G. W. Wurts, secretary of legation	2,625.00			
				22,256.00	
Siam	J. T. Child, minister and consul-general.	5,000.00	987.43		5.00
	Interpreter to legation	500.00			
				6,487.43	
Spain	J. L. M. Curry, minister	12,000.00	3,186.36		15.00
	E. H. Strobel, chargé d'affaires *ad interim.*	978.22			
	E. H. Strobel, secretary of legation	1,506.52			
	Clerk to legation	1,200.00			
				18,871.10	
Switzerland	B. Winchester, minister and cousul-general.	5,000.00	1,222.01		360.00
				6,222.01	
Sweden and Norway.	R. Magee, minister	*b*3,750.00	*b*499.68		25.00
				4,249.68	
Turkey	S. S. Cox, late minister	3,288.04	581.01		40.00
	O. S. Straus, minister	2,336.08			
	P. King, chargé d'affaires *ad interim*	3,980.98	*a*1,166.89		35.00
	P. King, secretary of legation	366.85			
	A. A. Garguilo, interpreter	2,500.00			
				14,219.85	
Venezuela	C. L. Scott, minister and consul-general	7,500.00	569.00		
				8,069.00	
OTHER PLACES.					
Cairo	J. Cardwell, agent and consul-general	5,000.00	159.78	5,159.78	
London	B. F. Stevens, dispatch agent		3,552.45	3,552.45	
State Department.	F. J. Kieckhoefer, disbursing clerk		11,328.10	11,328.10	
Tangier	W. R. Lewis, consul		237.74	237.74	
	F. A. Mathews, late consul		571.93	571.93	
Zanzibar	F. M. Cheney, sonsul		15.00	15.00	
Total		339,761.07	65,623.94	405,385.01	4,871.99

RECAPITULATION.

Paid for salaries of ministers and chargés d'affaires	$275,404.94
Paid for salaries of chargés d'affaires *ad interim*	21,784.21
Paid for salaries of secretaries of legations	31,287.76
Paid for salaries of interpreters of legations	10,084.16
Paid for salary clerk to legation in Spain	1,200.00
Paid for contingent expenses, foreign missions	64,491.48
Paid for loss on bills of exchange, diplomatic service	1,132.46
Total	405,385.01
Passport fees received and accounted for	4,871.99

(2b) *Statement of amounts of all former appropriations for contingent expenses of foreign intercourse and contingent expenses of the Department of State on hand June* 30, 1887.

In the Treasury:	
Contingent expenses, foreign missions, 1883 and prior years	$411.50
Contingent fund, foreign missions, 1886	8,092.35
Contingent fund, foreign missions, 1887	42,189.52
Contingent fund, Department of State, 1886	898.02
Contingent fund, Department of State, 1887	100.00
In hands of disbursing clerk:	
Contingent expenses, foreign missions, 1887	2,671.90
Contingent expenses, Department of State, 1887	557.23
Total	54,920.52

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(3) *Analytical statement of all moneys disbursed by the disbursing clerk of the Department of State during the fiscal year ending June* 30, 1887.

Statue of Liberty Enlightening the World	$41,153.35
Salaries and expenses Court of Commissioners of Alabama Claims	3,066.25
Transporting remains of ministers and consuls to their homes for interment	62.00
Monument to Baron De Kalb at Annapolis, Md	10,000.00
Editing, publishing, and distributing Revised and Annual Statutes	6,372.83
Emergencies arising in the diplomatic and consular service, act February 25, 1885	3,253.15
Emergencies arising in the diplomatic and consular service, act July 1, 1886	12,791.14
Contingent expenses, Department of State, 1885 and prior years	515.25
Contingent expenses, Department of State, 1886	114.46
Contingent expenses, Department of State, 1887	4,142.77
Publication of consular and commercial reports, 1886	300.90
Publication of consular and commercial reports, 1887	16,736.22
Contingent expenses, foreign missions, 1886	276.13
Contingent expenses, foreign missions, 1887	11,328.10
Contingent expenses, United States consulates, 1886	92.09
Contingent expenses, United States consulates, 1887	9,766.65
Salaries, Department of State, 1887	113,106.98
Proof-reading, Department of State, 1887	1,200.00
Lithographing, Department of State, 1887	1,200.00
Book and maps, Department of State, 1887	2,000.00
Stationery, furniture, etc., Department of State, 1887	4,364.19
Rescuing shipwrecked American seamen, 1887	1,940.00
Monument to Thomas Jefferson at Monticello, Va	19.04
Transmission of certain book and mementoes to National Lincoln Monument Association of Springfield, Ill	82.18
Medal to John F. Slater, of Connecticut	100.00
Indemnity for losses sustained by Chinese subjects at Rock Springs, Wyo.	147,748.74
International remonetization of silver	1,500.00
Procuring evidence relating to French spoliation claims	39.27
Haytian arbitration commission	4,077.44
Expenses under the neutrality act, 1887	668.90
Total	398,019.03

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50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 10.

TREASURY DEPARTMENT, Document No. 1070. Secretary—Chief Clerk.

CONTINGENT EXPENSES, TREASURY DEPARTMENT.

LETTER

FROM

THE SECRETARY OF THE TREASURY

TRANSMITTING

A report of contingent expenses of that Department for the fiscal year ended June 30, 1887.

DECEMBER 12, 1887.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., December 5, 1887.

SIR: In compliance with section 193 of the Revised Statutes, I have the honor to transmit herewith a report of contingent expenses of this Department for the fiscal year ended June 30, 1887.

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Abstract of expenditures under appropriation for "Contingent expenses, Treasury Department," during the fiscal year ended June 30, 1887.

BINDING, NEWSPAPERS, ETC.

For purchase of material for binding canceled marine papers, requisitions, and other important records; newspapers, books, hand stamps, and repairs of the same (and of the amount appropriated not more than four hundred dollars may be used in the purchase of current publications), two thousand five hundred dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
	FOR SUBSCRIPTIONS TO SUNDRY PUBLICATIONS, COVERING THE CURRENT FISCAL YEAR.			
1886.				
July 1	S. H. Stutzman	2 copies New York Herald, and 1 each, Times, World, Sun, and Star, from July 1, 1886, to June 30, 1887.		$69.00
Aug. 13	William H. Edmunds	1 copy Baltimore Journal of Commerce, from July 1, 1886, to August 10, 1886.		.36
13	David M. Stone	1 copy of New York Daily Journal of Commerce, from July 1, 1886, to June 30, 1887.		15.00
13	Curtis Guild & Co	1 copy Boston Commercial Bulletin, from July 1, 1886, to August 9, 1886.		.60
13	H. F. Zider	1 copy Saint Louis Weekly Dry Goods and Grocery Reporter, from July 1, 1886, to June 30, 1887.		2.00
13	John B. Waldo	1 copy Chicago Commercial Bulletin, from July 1, 1886, to June 30, 1887.		2.00
13	S. J. Ruddell	1 copy San Francisco Journal of Commerce, from July 1, 1886, to July 30, 1887.		4.00
13	J. D. Free, jr	1 copy London Bankers' Magazine, from July 1, 1886, to June 30, 1887.		6.00
13	.....do	1 copy London Nautical Magazine, from July 1, 1886, to June 30, 1887.	$4.50	
		1 copy London Economist, from July 1, 1886, to June 30, 1887.	13.00	
				17.50
13	Washington Post Publishing Company.	1 copy Washington Post, daily, from July 1, 1886, to June 30, 1887.	6.00	
		1 copy Washington Post, daily and Sunday, from July 1, 1886, to June 30, 1887.	8.40	
				14.40
13	W. C. and F. P. Church	2 copies Army and Navy Journal, from July 1, 1886, to June 30, 1887.		12.00
13	Egbert L. Lace	16 copies National Railway Travelers' Official Guide, from July 1, 1886, to June 30, 1887.	53.76	
		1 copy National Railway Travelers' Official Guide, from August 1, 1886, to June 30, 1887.	3.08	
				56.84
17	Maritime Journal	1 copy from July 1, 1886, to June 30, 1887.		3.00
17	New York Mercantile Journal	1 copy from July 1, 1886, to June 30, 1887.		4.00
17	David Williams	1 copy Iron Age, from July 1, 1886, to June 30, 1887.		4.50
19	Ticknor &Co	2 copies American Architect and Building News, imperial edition, from July 1, 1886, to June 30, 1887.		20.00
19	Homan's Publishing Company.	2 copies Bankers' Magazine, from July 1, 1886, to June 30, 1887.		10.00
19	William B. Dana & Co	2 copies Commercial and Financial Chronicle, and postage, from July 1, 1886, to June 30, 1887.		20.40
19	Bookmart Publishing Company.	Volume IV, The Bookmart, issued to May 1, 1887.		1.00

Contingent expenses, Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
	FOR SUBSCRIPTIONS, ETC.—continued.			
1886.				$262.60
Aug. 23	M. J. Dodsworth	2 copies New York Daily Commercial Bulletin, from July 1, 1886, to June 30, 1887.		24.00
25	W. H. Farrington	1 copy Van Nostrand's English Magazine, from July 1, 1886, to December 31, 1886.		2.50
26	John L. Ginck	2 copies Washington Law Reporter, from July 1, 1886, to June 30, 1887.		6.00
27	Edmund Hudson	9 copies Army and Navy List, from July 1, 1886, to June 30, 1887.		18.00
Sept. 14	E. S. Johns	1 copy Daily Post, from September 1, 1886, to June 30, 1887.		7.50
20	Henry N. Copp	1 copy Copp's Land Owner, from July 1, 1886, to June 30, 1887.		3.00
20	W. Gannon	1 copy Nautical Gazette, from July 1, 1886, to June 30, 1887.		4.00
24	West Publishing Company	2 copies Federal Reporter, from July 1, 1886, to June 30, 1887.		20.00
29	N. S. Davis	1 copy American Medical Journal, from July 1, 1886, to September 16, 1886.		1.05
Oct. 16	John K. Allen	1 copy Sanitary News, from July 1, 1886, to August 7, 1886.		.23
25	J. H. Hickcox	1 copy Catalogue United States Government publications, from July 1, 1886, to June 30, 1887.		2.00
26	Maritime Register Publishing Company (limited).	1 copy Maritime Register, from July 1, 1886, to June 30, 1887.		25.00
1887.				
Mar. 9	Edmund Hudson	1 copy Army and Navy Register, from February 26, 1887, to June 30, 1887.		1.10
Apr. 1	West Publishing Company	1 copy American Digest, from January 1, 1887, to June 30, 1887.		2.00
7	B. F. Stevens	1 copy London Bankers' Magazine, for July, 1886, 16*d*. (Paid through accounting officer.)		.37
7	Houghton, Mifflin & Co	7 Postal Guides 1887, cloth		11.20
May 5	Geo. P. Rowell & Co	1 copy American Newspaper Directory, 1887 edition.		5.00
11	Houghton, Mifflin & Co	1 Postal Guide, 1887, cloth		1.60
		Total expenditure for current publications.		397.15
1886.				
July 22	James Gopsill's Sons	1 copy Philadelphia City Directory		5.00
22	Sampson, Murdock & Co	1 copy Boston City Directory, 1886.		5.50
23	George Prender	2 new hand-stamps		3.35
27	....do	1 new hand-stamp for office of First Auditor.		2.75
Aug. 3	H. Baumgarten	Repairing 1 hand-stamp, office of First Comptroller.	$0.50	
	....do	1 box dates for stamp, Bureau of Statistics.	.75	
	....do	1 line dating-stamp, office of Comptroller of the Currency.	1.75	
	....do	2 dozen Keystone inking-pads, for stock.	7.90	
				10.90
3	George Prender	2 new dies for hand-stamps		.80
5	....do	1 quart carmine stamp ink		2.40
7	W. H. Morrison	2 volumes Greenleaf on Evidence	16.00	
	....do	1 copy Bishop's Written Law	4.00	
				20.00
7	Chicago Directory Company	1 copy Chicago City Directory	5.00	
		Expressage on same	.41	
				5.41
7	George Prender	2 new dies for hand-stamps	.80	
	....do	Improving atlas dating-stamp	.35	
				1.15
9	R. A. McMurray	1 copy Brodick's Business Directory of Washington, D. C.		2.00
9	George Prender	1 new die for hand-stamp		.40
14	....do	Repairing 2 hand-stamps and new dies for same.		1.50
17	Wm. H. Bates	1 copy New York City Directory	6.00	

Contingent expenses, Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Total.
1886.				
Aug. 17	Wm. H. Bates	1 copy Wilson's Copartnership Directory.	$6.00	$61.16
			3.00	
				9.00
21	George Prender	Repairing 1 stamp	2.50	
	——do	1 new self-inking hand-stamp	2.55	
				5.05
23	W. H. Morrison	1 copy Thompson's National Bank Cases.	6.00	
	——do	1 copy Brown's National Bank Cases.	5.00	
				11.00
30	George Prender	Repairing 1 German numbering stamp.	1.50	
	——do	1 new standard self-inking hand-stamp.	1.65	
				3.15
31	George Prender	1 new Lacombe dating-stamp		26.00
Sept. 2	Sampson, Murdock & Co	2 copies Boston City Directory		10.00
2	S. B. Roney	1 copy Philadelphia City Directory		5.00
2	Lain & Co	1 copy Brooklyn City Directory and postage		6.40
2	George Prender	1 new all-metal American dating-stamp.		7.05
3	R. S. Polk & Co	1 copy Detroit City Directory		5.00
7	J. F. Diffenbacher	1 copy Pittsburgh City Directory		4.00
7	B. R. Sheriff	1 copy Baltimore City Directory and expressage.		4.25
7	Sampson, Murdock & Co	1 copy Boston City Directory		5.00
7	C. K. Caron	1 copy Louisville City Directory and expressage.		5.45
7	W. H. Morrison	1 copy Mackey's Reports, vol. 4		6.00
7	Lain & Co	1 copy Brooklyn City Directory and postage.		6.40
7	Williams & Co	2 copies Cincinnati City Directory		10.00
7	Edwin Potter	2 copies Saint Louis City Directory.		10.00
7	William H. Bates	2 copies New York City Directory		12.00
14	George Prender	1 new hand-stamp		1.65
14	W. H. L. Corran	1 copy San Francisco City Directory and postage.		5.35
14	L. Soards	1 copy New Orleans City Directory and postage.		5.30
14	G. A. Whitaker	6 copies Homan's Bankers' Almanac.		14.40
20	W. H. L. Corran	1 copy San Francisco City Directory and postage.		5.35
20	John Campbell & Co	Stock for Treasury bindery, as per itemized list on file.		521.39
22	W. W. Donnelley	3 copies Chicago City Directory		15.00
27	George Prender	2 sets rubber type for hand-stamps		2.50
Oct. 1	H. Baumgarten	New stamps and repairs to stamps:		
		Office of Marine Hospital Service.	1.90	
		Office of Life-Saving Service	1.50	
		Office of Second Auditor	1.25	
		Bureau of Internal Revenue	.25	
		Office of Sixth Auditor	3.00	
		Office of Treasurer	1.50	
		Office of First Comptroller	1.50	
		Office of Comptroller of Currency.	1.20	
				12.10
6	W. H. Morrison	1 copy Colton's General Atlas		18.00
8	H. Baumgarten	New stamps and repairs:		
		Office of Treasurer	25.25	
		Office of Second Auditor	4.50	
		Office of First Auditor	3.50	
				33.25
21	George Prender	New stamps and repairs:		
		Office of Secretary	5.45	
		Office of Comptroller of Currency.	.10	
		Office of Sixth Auditor	2.70	
		Office of Third Auditor	1.70	
		Office of Treasurer	.30	
		Office of Director of Mint	1.50	
				11.75

Contingent expenses, Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1886.				
Nov. 5	George Prender			$857.95
		New stamps and repairs:		
		Office of Supervising Architect.	$0.10	
		Office of Treasurer	.10	
		Office of Sixth Auditor	1.50	
				1.70
5	H. Baumgarten	New stamps and repairs:		
		Office of Sixth Auditor	1.65	
		Office of First Auditor	5.00	
		Office of Third Auditor	5.75	
		Office of First Comptroller	1.50	
		Office of Supervising Architect.	.75	
		Bureau of Internal Revenue.	.75	
		Office of Second Auditor	2.50	
				17.90
6	M. E. Mann	1 copy Annual Encyclopedia, vol. 10, sheep.	6.00	
		1 copy Annual Encyclopedia, ½ morocco.	7.00	
				13.00
15	Samuel P. Bates	5 volumes Pennsylvania Volunteers.		25.00
15	George Prender	Repairing 7 hand-stamps		1.50
27	....do	New stamps and repairs:		
		Office of Supervising Architect.	1.50	
		Office of Fourth Auditor	1.50	
				3.00
27	W. H. Morrison	1 copy Ure's Dictionary of Arts, Manufactures, and Mines, 4 vols.		18.00
30	H. Baumgarten	New stamps and repairs:		
		Office of Secretary	.30	
		Office of First Comptroller	2.00	
		Office of Treasurer	1.00	
		Office of second Auditor	9.00	
		Office of Marine Hospital Service.	1.50	
				13.80
Dec. 23	W. H. Morrison	1 copy Colton's Atlas		18.00
28	George Prender	New stamps and repairs:		
		Office of Secretary	.20	
		Office of First Comptroller	1.50	
		Office of Marine Hospital Service.	.35	
		Office of Supervising Architect.	1.50	
		Office of Sixth Auditor	2.00	
		Office of Commissioner of Customs.	1.50	
				7.05
1887.				
Jan. 3	Thomas E. Benedict	1 copy Descriptive Catalogue of Government Publications.		1.90
4	H. Baumgarten	New stamps and repairs:		
		Office of Secretary	.30	
		Office of Treasurer	.10	
		Office of Third Auditor	.50	
		Bureau of Internal Revenue	2.00	
				2.90
11	George Prender	New stamps, supplies and repairs:		
		Office of Commissioner of Customs.	1.50	
		Office of Sixth Auditor	12.05	
		Bureau of Internal Revenue	.50	
		Office of Second Auditor	1.50	
		Office of Treasurer	3.00	
		Office of Secretary	1.50	
				20.05
13	W. H. Morrison	1 copy United States Reports		4.00
15	H. Baumgarten	New stamps. supplies and repairs:		
		Office of Supervising Architect.	1.00	
		Office of Third Auditor	1.35	
		Office of Treasurer	1.25	
		Office of First Auditor	3.00	
		Bureau of Internal Revenue	4.50	
				11.10

Contingent expenses, Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$1,016.85
Jan. 19	Wm. H. Boyd	22 copies Boyd's Directory of District of Columbia.		110.00
19	G. G. Cornwell & Son	1 barrel flour and 1 pint oil for Treasury bindery.		7.25
20	H. V. and H. W. Poor	1 copy Poor's Manual of Railroads		6.00
20	H. Baumgarten	1 new self-inking stamp No. 3	$2.75	
		1 new rubber hand-stamp	.40	3.15
21	George Prender	New stamps and repairs:		
		Office of Treasurer	.65	
		Office of Secretary	.50	
		Office of First Comptroller	3.00	4.15
21	George Prender	2 new stamps		2.80
21	....do	1 new stamp		1.50
21	E. W. Bullinger	1 copy Bullinger's Postal and Shipper's Guide.		2.50
25	J. H. Van Auken	4 copies Cram's Standard American Atlas.		44.00
26	W. H. Morrison	1 copy Abbott's National Digest.		6.50
31	Wm. Ballantyne & Son	2 copies Webster's Unabridged Dictionary.		19.00
31	W. H. Braund	1 copy Hendrick's Life and Speeches, for Treasury Library		5.00
Feb. 3	R. A. McMurray	1 set Cyclopedia of Universal History of the World.		13.50
4	W. H. Morrison	5 copies Homan's Almanac		12.00
7	J. H. Van Auken	2 copies Cram's Standard American Atlas.		22.00
8	Bureau of Engraving and Printing.	Making 2 wax seals for Register's office. (Account referred direct to accounting officer.)		10.00
10	Rand, McNally & Co	2 copies Banker's Directory		8.00
11	H. Baumgarten	New stamps, supplies and repairs:		
		Office of Marine Hospital Service.	.25	
		Office of First Auditor	.50	
		Office of Supervising Architect	.50	
		Office of Treasurer	1.50	
		Office of Sixth Auditor	11.00	
		Office of Comptroller of Currency.	.50	14.75
11	H. Baumgarten	Repairing 2 stamps and 2 new brass wheels, and dates for same.		5.75
12	J. Baumgarten	1 new steel die for canceling stamp, office Treasurer United States.		10.00
15	A. S. Witherbee & Co	Books for Treasury Library, as per list on file.		138.90
18	John Campbell & Co	Stock for Treasury bindery, as per itemized list on file.		102.00
18	H. Baumgarten	1 set dates for stamp, office of Assistant Secretary.	.85	
		1 box M. B. type and pallet, office of Third Auditor.	5.85	6.70
21	H. Baumgarten	New stamps and repairs:		
		Office of Treasurer	2.50	
		Office of Sixth Auditor	5.25	
		Bureau of Internal Revenue	.75	8.50
Mar. 4	H. Baumgarten	New stamps:		
		Office of Second Auditor, 2	5.25	
		Office of Third Auditor, 1	2.75	
		Office of Sixth Auditor, 1	.25	8.25
7	W. H. Morrison	1 copy Kinney's Digest of United States Decisions, for office of Register.	10.00	
		1 copy Homans' Banker's Almanac for office of First Auditor.	2.40	12.40
9	Houghton, Mifflin & Co	2 copies U. S. Official Postal Guide, cloth, for office of Register.		3.20
11	L. Soards	1 copy New Orleans City Directory.	5.00	
		Postage	.30	5.30

Contingent expenses, Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Total.
1887.				$1,609.95
Mar. 11	S. B. Roney	1 copy Philadelphia City Directory		5.00
14	B. R. Sheriff	1 copy Baltimore City Directory	$4.00	
		Expressage	.25	
				4.25
25	H. Bumgarten	New stamps and repairs:		
		Office of Sixth Auditor	23.00	
		Office of Register	.25	
		Office of Supervising Architect.	1.05	
		Office of Light-House Board	4.30	
		Office of First Comptroller	.50	
		Bureau of Internal Revenue	13.00	
				42.10
Apr. 4	H. Baumgarten	New stamps and repairs:		
		Office of Third Auditor	2.25	
		Office of Marine Hospital Service.	.65	
		Office of Secretary	.15	
		Office of Supervising Architect.	1.75	
		Office of First Auditor	1.00	
				5.80
4	E. W. Bullinger	1 copy Bullinger's Postal and Shipper's Guide.		2.50
27	W. H. Morrison	1 copy Rand, McNally & Co's Atlas.		1.00
28	A. S. Witherbee & Co	Books for Treasury library, as per list on file.		242.40
May 4	H. Baumgarten	New stamps and repairs:		
		Office of Treasurer	2.90	
		Office of Secretary	2.50	
		Bureau of Internal Revenue	.75	
		Office of Third Auditor	4.00	
		Office of Second Comptroller	2.00	
		Office of Commissioner of Customs.	2.00	
				14.15
5	J. Baumgarten	1 new Berlin 6-wheel numbering machine for office of Supervising Architect.		19.00
11	A. S. Witherbee & Co	1 copy Webster's Dictionary, school edition.		1.25
17	J. Baumgarten	1 new Standard self-inking stamp		5.00
17	West Publishing Co	Numbers 1, 2, and 3, vol. 27, Federal Reporter.		1.50
24	Wm. H. Bates	1 copy Wilson's Business Directory.		2.50
31	S. B. Roney	1 copy Philadelphia City Directory.		5.00
June 3	L. Soards	1 copy New Orleans City Directory	5.00	
		Postage	.30	
				5.30
3	B. R. Sheriff	1 copy Baltimore City Directory	5.00	
		Expressage	.25	
				5.25
8	Geo. P. Rowell & Co	1 copy American Newspaper Directory.		5.00
18	W. H. Morrison	2 copies Executive Departments	6.00	
		1 copy Rapp's Digest	2.50	
				8.50
20	H. Baumgarten	New stamps and repairs:		
		Office of Secretary	4.75	
		Office of Fifth Auditor.	1.60	
		Office of Treasurer	1.25	
		Office of Register	1.60	
		Office of Commissioner of Customs.	.50	
		Office of Marine Hospital Service.	.50	
		Office of Fourth Auditor	1.60	
				11.80
21	H. Baumgarten	New stamps and repairs:		
		Office of Second Auditor	1.60	
		Office of Secretary	1.25	
		Office of Marine Hospital Service.	1.25	
		Office of First Comptroller	2.00	

Contingent expenses, Treasury Department, etc.—Continued.

BINDING, NEWSPAPERS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$2,003.35
July 1	J. F. Diffenbacher	1 copy Pittsburgh City Directory		4.00
2	William Ballantyne & Son	1 copy Webster's Unabridged Dictionary.		9.50
2	W. H. L. Corran	2 copies San Francisco City Directory, and postage.		10.70
5	Williams & Co	1 copy Cincinnati City Directory		5.00
5	Charles Scribner's Sons	Vol. 21 Encyclopedia Brittanica, cloth.		5.00
8	Gould Directory Company	1 copy Saint Louis City Directory		5.00
21	William H. Bates	1 copy New York City Directory		6.00
27	H. Baumgarten	3 rubber stamps and one stamp ribbon.		2.00
Sept. 19	West Publishing Company	No. 8, vol. 29, Federal Reporter		.50
				2,051.05
		Appropriation	$2,500.00	
		Expended:		
		For current publications		397.15
		For books, hand-stamps, etc		2,051.05
		Total expended		2,448.20
		Unexpended		51.80
			2,500.00	2,500.00

INVESTIGATION OF ACCOUNTS AND TRAVELING EXPENSES.

For investigation of accounts and records, including the necessary traveling expenses, and for other traveling expenses, one thousand dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
1886				
Aug. 10	M. L. Muhleman	Journey from Washington, D. C., to New York City and return, including subsistence.		$47.55
Nov. 15	Harry Barton	Services rendered in investigating accounts for office of Third Auditor, and subsistence from October 1 to 19, 1886.		74.78
1887				
Jan. 6	A. W. Crites	Journey from Washington, D. C., to Annapolis, Md., and return.		2.65
Mar. 26	G. Ray Bagg	Journey from Washington, D. C., to Syracuse, N. Y., and return, including subsistence.		25.01
Sept. 5	James J. Brooks	Transportation, subsistence, and incidental expenses incurred in investigating claim cases for offices of Third and Fourth Auditor, September 21, 1886, to June 18, 1887.		92.72
				242.71
		Appropriation	$1,000.00	
		Expended		242.71
		Unexpended		757.29
			1,000.00	1,000.00

Contingent expenses, Treasury Department, etc.—Continued.

FREIGHT, TELEGRAMS, ETC.

For freight, expressage, telegrams, and telephone service, three thousand five hundred dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
1886.				
Aug. 7	George W. Knox	Freight and drayage charges on certain binder's materials.		$3.90
Sept. 14	John F. Stephenson	Freight and drayage on 2 cases and 1 package merchandise.		3.70
20	do	Freight and drayage on 36 barrels from New York City.		5.86
22	George W. Knox	Drayage on 2 desks and 1 box castings for offices of Marine Hospital Service; Third Auditor and Treasury cabinet shop.		6.54
Oct. 6	do	Drayage on 6 desks, office of Fifth Auditor; 4 desks, office of First Comptroller, and freight and drayage on 16 rolls straw matting.		33.71
8	Adams Express Company	Freight charges on bundle from Lambertville, N. J., and 1 box from Norwich, Conn.		1.30
13	do	Freight charges from July 8, 1886, to August 31, 1886.		30.90
29	Baltimore and Ohio Railroad Company.	Express charges on merchandise from New York City.		.60
Nov. 4	John F. Stephenson	Freight and drayage on 2 cases paper.		3.23
9	George W. Knox	Freight and drayage on invoice of desks.		10.32
18	Baltimore and Ohio Railroad Company.	Express charges to November 18, 1886.		18.25
24	Adams Express Company	Freight charges on 1 truss and 1 box from Norwich, Conn.		2.70
Dec. 13	do	Freight charges on 1 box from Atlanta, Ga.		1.35
15	do	Freight charges on 1 box from New York.		.75
15	do	Freight charges on 5 packages and 1 box from New York.		1.95
15	do	Freight charges on 7 packages and 2 boxes from New York.		3.35
18	do	Freight charges on sundry items of merchandise, as per itemized account on file.		38.10
1887.				
Jan. 25	Baltimore and Ohio Railroad Company.	Freight charges on package from Parkersburgh, W. Va., and on box from Meadville, Pa.		1.20
Feb. 8	Adams Express Company	Freight charges on sundry items of merchandise, as per itemized account on file.		3.05
10	George W. Knox	Freight and drayage on 3 coils rope, 2 boxes, and 3 cases.		3.36
19	Baltimore and Ohio Railroad Company.	Freight on 1 box from Philadelphia, and 1 from Baltimore, Md.		.50
Mar. 14	do	Freight charges from February 2 to 15, 1887.		1.01
Apr. 27	do	Freight charges from March 7 to 29, 1887.		2.85
27	Adams Express Company	Freight charges from April 12 to 25, 1887.		53.10
May 6	George W. Knox	Freight and drayage on 1 desk		4.95
18	Baltimore and Ohio Railroad Company.	Freight charges on 1 package from Rochester, N. Y.		.80
June 2	Adams Express Company	Freight charges from April 25 to June 1, 1887.		15.40
16	Baltimore and Ohio Railroad Company.	Freight on 3 packages from New York.		.75
21	Henser, Bruckmann & Lorbacher.	Freight charges on financial works received from minister of finance, Italy. (Account referred direct to accounting officer.)		9.35
1886.				
Aug. 27	Western Union Telegraph Company.	July, 1886	$91.66	
Oct. 8	do	August, 1886	115.63	
Nov. 30	do	September, 1886	101.74	
Dec. 23	do	October, 1886	66.21	

Contingent expenses, Treasury Department, etc.—Continued.

FREIGHT, TELEGRAMS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.			$375.24	$262.83
Jan. 20	Western Union Telegraph Company.	November, 1886	88.16	
Feb. 21	....do	December, 1886	153.96	
Mar. 21	....do	January, 1887	128.99	
31	....do	February, 1887	74.46	
May 4	....do	March, 1887	100.07	
June 6	....do	April, 1887	129.36	
July 22	....do	May, 1887	110.53	
Aug. 13	....do	June, 1887	115.01	
1886.				1,275.78
Aug. 27	United Lines Telegraph Company.	July, 1886	14.54	
Oct. 13	....do	August, 1886	13.36	
Nov. 30	....do	September, 1886	16.94	
1887.				
Jan. 19	....do	October, 1886	26.05	
19	....do	November, 1886	30.08	
Mar. 18	....do	December, 1886	29.63	
23	....do	January, 1887	12.68	
31	....do	February, 1887	11.66	
May 5	....do	March, 1887	16.60	
June 16	....do	April, 1887	10.41	
July 22	....do	May, 1887	8.91	
Aug. 8	....do	June, 1887	11.96	
1886.				202.82
Aug. 27	Baltimore and Ohio Telegraph Company.	July, 1886	29.97	
Nov. 30	....do	August, 1886	29.51	
Dec. 14	....do	September, 1886	24.41	
1887.				
Jan. 3	....do	October, 1886	26.21	
22	....do	November, 1886	33.99	
Feb. 17	....do	December, 1886	39.73	
Apr. 4	....do	January, 1887	20.52	
14	....do	February, 1887	24.19	
May 19	....do	March, 1887	52.26	
June 21	....do	April, 1887	33.17	
July 26	....do	May, 1887	20.80	
Aug. 23	....do	June, 1887	38.75	
				373.51
Feb. 25	Mutual Union Telegraph Company.	For telegraphic service during July, August, November, and December, 1886, and January, 1887.	.....	53.48
Mar. 18	Southern Telegraph Company.	For telegraphic service during February, 1887.	.....	2.15
Apr. 26	New York and Southern Telegraph Company.	March, 1887	2.27	
July 22	....do	April, 1887	1.64	
Aug. 1	....do	May and June, 1887	3.47	
1886.				7.38
	Chesapeake and Potomac Telephone Company.	For telephone service rendered during the fiscal year, including exchange rental, and use of instruments, at the contract rate of $100 each per annum, payments made quarterly, as follows:		
		From July 1, 1886, to Sept. 30, 1886.	250.25	
		From Oct. 1, 1886, to Dec. 31, 1886.	250.25	
		From Jan. 1, 1887, to Mar. 31, 1887.	275.50	
		From April 1, 1887, to June 30, 1887.	275.00	
				1,051.00
1887.				
July 7	George W. Knox	Freight charges on two cases of glass.	.....	.89
16	Baltimore and Ohio Railroad Company.	Freight charges on four packages of merchandise.	.....	1.10
Aug. 9	Adams Express Company	Freight charges on twenty-two packages of merchandise, May and June, 1887.	.....	14.55
				3,245.49
		Appropriation	3,500.00	
		Expended	.....	3,245.49
		Unexpended	.....	254.51
			3,500.00	3,500.00

Contingent expenses, Treasury Department, etc.—Continued.

RENT.

For rent of buildings, eight thousand six hundred and twenty-five dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
	John H. Clark	For rent of fourth and fifth floors of No. 610 Seventeenth street, from July 1, 1886, to June 30, 1887, as per monthly vouchers on file.		$825.00
	W. S. Thompson	For rent of premises No. 1421 G street, from July 1, 1886, to June 30, 1887, as per monthly vouchers on file.		1,800.00
	Polly Y. Brownell	For rent of premises No. 407 Fifteenth street, from July 1, 1886, to June 30, 1887, under lease dated January 24, 1883, as per monthly vouchers on file.		3,000.00
	W. M. Caldwell, executor, W. M. Caldwell, and Mary R. C. Caldwell.	For rent of premises southwest corner Seventeenth and F streets, from July 1, 1886, to October 31, 1886, as per monthly vouchers on file.	$1,000.00	
	W. M. Prichard, executor, and Mary R. C. Caldwell.	For rent of premises southwest corner Seventeenth and F streets, from November 1, 1886, to June 30, 1887.	2,000.00	
				3,000.00
		Appropriation	8,625.00	
		Expended		8,625.00

HORSES, WAGONS, ETC.

For purchase of horses and subsistence of horses for office and mail wagons, including shoeing, and for wagons, harness, and repairs of the same, four thousand dollars.—Legislative act, July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
1886.				
Sept. 23	T. L. Riggs	Pasturage and feed for 2 horses from July 1 to September 7, 1886, at $10 per month for each.	$44.00	
		Removing four shoes	20	
		(Account referred direct to accounting officer.)		$44.20
Oct. 6	W. Walters's Sons	Repairs to large mail wagon, and 1 pair new rubber bumpers.		9.00
Nov. 5	Francis Miller	1 gallon castor oil		1.90
6	Wm. B. Entwistle & Co	Medicines, drugs, etc., for use at stable, as per itemized list on file.		5.65
16	C. W. Johnson	1 white horse, 6 years old		200.00
Dec. 20	George Smith	1⅓ hours use of herdic cab No. 139		1.25
30	E. G. Wheeler	1 pair woolen horse blankets	10.50	
		2 pairs horse covers—duck	10.00	
				20.50
1887.				
Feb. 18	John Simmons	1 steel-gray horse, 6 years old		250.00
21	W. Nailor	Hire of 1 horse from February 5 to 15, 1887, at $1.50 per day.		16.50
June 30	Frances M. Joyce	1 new light wagon, with shafts, etc.		550.00
July 1	John McDermott & Bro	1 new light wagon, shafts, etc		450.00
	Bex and Heunsch	Small repairs to Treasury wagons at sundry times from July 1, 1886, to June 30, 1887, as per vouchers on file.		156.03
	J. H. Eubank	Repairs to Treasury harness at sundry times from July 1, 1886, to June 30, 1887, as per vouchers on file.		66.50
	George W. W. Banville	Shoeing Department horses, as per monthly vouchers on file:		
		July, 1886	20.00	
		August, 1886	22.00	
		September, 1886	22.00	
				64.00

Contingent expenses, Treasury Department, etc.—Continued.

HORSES, WAGONS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$1,835.53
July 1	Catharine Banville, administratrix of estate of George W. W. Banville, deceased.	For shoeing Department horses, as per itemized vouchers on file:		
		October, 1886	$23.00	
		November, 1886	25.00	
		December, 1886	36.50	
		January, 1887	29.00	
		February, 1887	25.00	
		March, 1887	27.00	
		April, 1887	26.50	
		May, 1887	22.50	
		June, 1887	26.00	
				240.50
	W. M. Galt & Co	Forage furnished Department horses, from July 1, 1886, to June 30, 1887, at contract rates, as per monthly vouchers on file:		
		48,116 pounds of oats, at $1.25 per 100 pounds.	601.45	
		29,013 pounds of hay, at 75 cents per 100 pounds.	217.60	
		10,393 pounds of straw, at 70 cents per 100 pounds.	72.75	
		5,422 pounds of meal, at $1 per 100 pounds.	54.22	
		5,404 pounds of bran, at 75 cents per 100 pounds.	40.53	
		255 pounds of rock salt, at $1 per 100 pounds.	2.55	
		151 pounds of flax seed meal, at $4 per 100 pounds.	6.04	
				995.14
Aug. 19	Thomas E. Trazzare	Payment on account of order No. 1027, for repairing 6 Department wagons, as per accepted proposal.		156.50
Sept. 22	do	Final payment on account of order No. 1027, for repairing 6 Department wagons, as per accepted proposal.		137.25
				3,364.92
		Appropriation	4,000.00	
		Expended		3,364.92
		Unexpended		635.08
			4,000.00	4,000.00

ICE.

For purchase of ice, three thousand five hundred dollars.—Legislative act, July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
	Independent Ice Company	Ice furnished Department from July 1, 1886, to June 30, 1887, at the rate of 20 cents per 100 pounds, as per contract of June 18, 1886, awarded to the lowest bidder:		
		July, 1886, 90,790 pounds	$181.58	
		August, 1886, 97,330 pounds	194.66	
		September, 1886, 95,505 pounds	191.01	
		October, 1886, 83,053 pounds	166.10	
		November, 1886, 65,870 pounds	131.74	
		December, 1886, 66,390 pounds	132.78	
		January, 1887, 60,015 pounds	120.03	
		February, 1887, 56,795 pounds	113.59	
		March, 1887, 65,650 pounds	131.30	
		April, 1887, 65,470 pounds	130.94	
		May, 1887, 77,125 pounds	154.25	
		June, 1887, 93,480 pounds	186.96	$1,834.94
		Appropriation	3,500.00	
		Expended		1,834.94
		Unexpended		1,665.06
			3,500.00	3,500.00

Contingent expenses, Treasury Department, etc.—Continued.

FILE HOLDERS AND CASES.

For purchase of file-holders and file-cases, seven thousand dollars.—Legislative act, July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
1886.				
Aug. 14	John Wetzler.....	Erecting files casing, cases, and shelves in office of Second Auditor, as per contract of July 28, 1886.	.....	$186.00
Nov. 5	Chas. White & Co	Manufacturing and delivering 68 postal-note cases for office of Sixth Auditor, as per contract of August 25, 1886.	.....	699.00
1887.				
Mar. 5	Kent, Parsons & Co	Manufacturing and delivering 3 ash files-cases for office of Sixth Auditor, as per contract of December 14, 1886.	.....	243.00
12	Chas. White & Co	2 pine files-cases for office of Director of the Mint.	.....	120.00
31	Chas. M. Fox	200 Pinn patent file-boxes, office of Second Auditor.	.....	66.00
	E. W. Woodruff.....	Manufacturing and delivering file-boxes, from July 1, 1886, to June 30, 1887, as per vouchers on file, viz:		
1886.				
July 26	.....	12, Office of Light-House Board.	$4.00	
Sept. 3	.....	45, Office of Sixth Auditor....	22.69	
14	.....	36, Office of Superintendent...	14.25	
14	.....	48, Office of Secretary.....	19.00	
Nov. 12	.....	50, Office of Second Comptroller.	18.96	
30	.....	75, Office of Secretary.....	22.19	
1887.				
Feb. 26	.....	18, Office of Treasurer.....	10.80	
				111.89
	C. K. Judson.....	Manufacturing and delivering patent file-boxes, from July 1, 1886, to June 30, 1887, as per vouchers on file, viz:		
1886.				
Dec. 30	.....	1,000, Office of Fourth Auditor.	500.00	
1887.				
Apr. 9	.....	800, Office of Fourth Auditor.	400.00	
May 27	.....	400, Office of Fourth Auditor.	200.00	
July 23	.....	400, Office of Fourth Auditor.	200.00	
Oct. 12	.....	200, Office of Fourth Auditor.	100.00	
				1,400.00
1887.				
May 26	Burns and Collins.....	Manufacturing and delivering files-boxes from July 1, 1886, to June 30, 1887, at contract rates as per vouchers on file, viz:		
May 26	.....	500 office of Second Auditor ...	140.00	
June 18	.....	1,000 Bureau of Navigation....	382.50	
24	.....	200 office of Secretary	58.50	
24	.....	200 office of Sixth Auditor	48.00	
July 8	.....	72 office of Sixth Auditor	21.76	
8	.....	24 office of Secretary	7.15	
8	.....	18 office of First Comptroller..	7.89	
28	.....	1,012 office of Third Auditor...	152.51	
28	.....	250 Internal-Revenue Bureau..	64.68	
28	.....	12 Superintendent's office.....	3.11	
Aug. 6	.....	96 office Superintendent Life Saving Service.	37.44	
6	.....	12 Merchant Marine division ..	3.51	
6	.....	24 office Comptroller of Currency.	12.69	
6	.....	36 Warrant division.....	14.76	
10	.....	48 Division of Loans and Currency.	12.42	
16	.....	150 office Treasurer United States.	53.50	
23	.....	100 office Third Auditor.	32.63	
Sept. 8	.....	50 office Second Comptroller ..	17.00	
Nov. 25	.....	500 division of records, mail, and fiiles.	129.37	
25	.....	84 office Superintendent Life-Saving Service.	32.76	
30	.....	50 Register's office.....	15.50	
30	.....	24 office Light-House Board....	6.75	
				1,254.43

Contingent expenses, Treasury Department, etc.—Continued.

FILE HOLDERS AND CASES—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$4,080.32
Aug. 18	Hine, Kelley, & Co	Making and placing in position in the office of the Register of the Treasury one metal files case with 198 holders.		250.00
Feb. 5	Martin Wiegand & Co	250 file boxes for office of Internal Revenue.	$66.50	
5	do	Erecting 152 feet pine files casing, office of Sixth Auditor.	236.00	
17	do	Building and constructing two cherry files cases, office of Sixth Auditor.	158.00	
				490.50
	Outstanding bills as follows: (C. K. Judson, $1,100; Burns and Collins, $980.25; $2,080.25.)			4,820.82
		Appropriation	7,000.00	
		Expended		4,820.82
		Outstanding accounts		2,080.25
		Total expended and outstanding.		6,901.07
		Unexpended		98.93
			7,000.00	7,000.00

FUEL, ETC.

For purchase of coal, wood, engine oils and grease, engine hose and cotton-waste, grates, grate-baskets and fixtures, stoves and fixtures, blowers, coal-hods, pokers, shovels and tongs, ten thousand dollars. (Legislative act July 31, 1886.)

Date.	Account.	Item.	Amount.	Totals.
1886.				
Sept. 7	James B. Lambie	6 Ames scoop-shovels, No. 3		$5.70
14	Rowland A. Robbins	500 pounds cotton-waste		46.00
Oct. 13	Hayward & Hutchinson	1 pair andirons		5.25
16	H. I. Gregory	1 stove, Meteor, No. 11		5.50
21	Hayward & Hutchinson	1 pair andirons	$5.25	
21		1 fender, No. 10	6.00	
				11.25
30	H. I. Gregory	Pipe and elbows		1.00
Nov. 3	Wm. H. Baum	10 cords hickory wood		77.40
12	H. I. Gregory	Putting up stoves and furnishing necessary pipes, joints, etc., Bureau of Statistics.		12.25
23	do	Same for office of Marine Hospital Service.		20.00
Dec. 2	do	2 stove boards	3.60	
		1 piece mica	.10	
		10 pounds zinc	2.00	
				5.70
3	James B. Lambie	4 dozen galvanized-iron coal-hods		17.00
3	J. H. Chesley & Co	1 grate-rod		.65
11	E. F. Brooks	1 grate-blower		1.95
11	Hayward & Hutchinson	1 pair andirons		5.25
14	Leonard & Ellis	1 barrel valvoline cylinder oil	49.00	
		1 barrel valvoline machine oil	30.30	
				79.30
14	Wm. H. Goodacre & Co	Supplies furnished for use in engine room, as per itemized list on file.		183.60
1887.				
Jan. 3	J. H. Chesley & Co	1 grate		1.25
3	Hayward & Hutchinson	1 pair andirons	5.25	
		1 fender, No. 10	6.00	
				11.25
6	do	Grate and fixtures furnished for use in office of Secretary, as per itemized list on file.		118.50
11	do	1 pair andirons		7.50
11	J. H. Chesley & Co	1 grate		.75
13	Chas. G. Ball & Son	1 portable grate		3.90
21	J. H. Chesley & Co	6 joints stove-pipe		1.50
21	do	1 pivot grate		.25
31	Johnson Brothers	10 cords hickory wood		74.50

Contingent expenses, Treasury Department, etc.—Continued.

FUEL, ETC.—Continued.

Date.	Account.	Item	Amount.	Totals.
1887.				$697.20
Feb. 3	E. F. Brooks	2 blowers		3.90
19	....do	1 fire-grate, complete, labor and materials in placing same.		38.00
Mar. 10	Leonard & Ellis	1 barrel valvoline cylinder oil	$50.00	
		1 barrel valvoline machine oil	29.40	
				79.40
17	Simpson & Guy	16 sheets isinglass		2.00
23	J. H. Chesley & Co	1 fire-pot		1.17
Apr. 1	....do	1 grate and stove leg		1.25
	John Miller	Coal and wood furnished and stored from July 1, 1886, to June 30, 1887, as per contract of June 21, 1886, viz:		
1886.				
Aug. 25		$100\frac{465}{2240}$ tons Cumberland coal, at $3.24 per ton,	324.63	
26		$1,701\frac{2145}{2240}$ tons Cumberland coal, at $3.24 per ton.	5,514.34	
Oct. 25		5 tons chestnut coal, at $5.88.	29.40	
25		$100\frac{345}{2240}$ tons white ash anthracite furnace coal, at $4.98 per ton.	498.76	
25		$41\frac{845}{2240}$ tons Shamokin egg coal, at $4.98 per ton.	206.05	
Dec. 11		$29\frac{1020}{2240}$ tons Shamokin stove coal, at $5.88 per ton.	173.20	
11		$3\frac{2080}{2240}$ tons Shamokin stove coal, at $5.88 per ton.	23.10	
11		12 cords sawed and split pine wood at $5 per cord.	60.00	
11		1 cord sawed and split oak wood.	5.00	
11		$8\frac{1025}{2240}$ tons Shamokin egg coal, at $4.98 per ton.	42.27	
1887.				
Jan. 5		10 cords oak wood, sawed and split, at $5 per cord.	50.00	
June 10		1 ton Shamokin stove coal	5.88	
10		$1\frac{1885}{2240}$ tons white ash anthracite furnace coal, at $4.98 per ton.	9.17	
10		$49\frac{395}{2240}$ tons Shamokin egg coal, at $4.98 per ton.	245.34	
July 2		$20\frac{10}{2240}$ tons Shamokin egg coal, at $4.98 per ton.	99.62	
2		$25\frac{65}{2240}$ tons Shamokin stove coal, at $5.88 per ton.	147.17	
2		4 cords pine wood, sawed and split, at $5 per cord.	20.00	
2		1 cord oak wood, sawed and split.	5.00	
				7,458.93
		Appropriation	10,000.00	
		Repayment by the Supervising Architect's office for 1 cord of pine wood furnished from the Department stock for account of public buildings.	5.00	
		Total of appropriation and repayment.	10,005.00	
		Expended		8,281.85
		Unexpended		1,723.15
			10,005.00	10,005.00

Contingent expenses, Treasury Department, etc.—Continued.

GAS, ETC.

For purchase of gas, electric light, brackets, candles, candle-sticks, drop-lights and tubing, gas-burners, gas-torches, globes, lanterns, matches, match-safes, and wicks, fourteen thousand dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Total.
1886.				
Aug. 5	James B. Lambie	1 tubular lantern globe		$0.15
5	H. W. Rappleye	24 dozen patented German R. G. burners.		122.40
11	E. F. Brooks	1 gas bracket		3.25
31	T. S. Leisenring	24 Chicago incandescent gas-burners and shades.		40.00
Nov. 23	N. T. Metzger & Bro	24 gas-torches		12.86
Dec. 11	E. F. Brooks	Tin-reflectors, gas-burners, gum-tubing, globes, etc., as per itemized voucher on file.		15.78
1887.				
Jan. 6	James B. Lambie	6 balls lamp-wick		.48
Feb. 3	....do	6 japanned candle-sticks		.35
3	E. F. Brooks	20 feet gum-tubing		3.40
4	....do	Gas-pendants, gas-pipe, gas-burners, gum-sockets, shades, etc., as per itemized voucher on file.		38.75
10	J. B. Kendall	48 carriage candles		3.00
26	N. T. Metzger & Bro	24 gas-torches		12.86
Mar. 26	E. F. Brooks	Silk-covered tubing, gas brackets, and porcelain globes.		44.55
Apr. 2	Samuel S. Shedd	72 argand burners	$3.60	
		24 argand holders	4.00	
		48 porcelain globes	8.00	
		12 goose necks	2.00	
				17.60
2	....do	6 gas-pendants, 2 light	7.50	
		2 gas-pendants, 1 light	1.20	
		8 swing joints	2.00	
				10.70
5	....do	1 gas-pendant, 2 light	1.25	
		3 gas-pendants, 1 light	1.80	
				3.05
May 5	E. F. Brooks	6 swing joints		1.75
5	James B. Lambie	3 brass lanterns, No. 10	2.25	
		1 dozen wicks	.12	
				2.37
13	N. T. Metzger & Bro	50 dozen boxes matches		7.20
17	M. W. Beveridge	12 dozen boxes wax tapers		11.52
	The United States Electric Lighting Company.	Electric light service during the fiscal year at contract rates (arc and incandescent lamps), as per monthly vouchers on file, viz:		
1886.				
Aug. 5		July, 1886	377.20	
Sept. 3		August, 1886	374.00	
Oct. 1		September, 1886	374.00	
Nov. 3		October, 1886	373.40	
Dec. 2		November, 1886	382.80	
1887.				
Jan. 11		December, 1886	392.60	
Feb. 4		January, 1887	363.20	
Mar. 4		February, 1887	340.20	
Apr. 2		March, 1887	387.40	
May 4		April, 1887	374.00	
June 3		May, 1887	203.59	
July 2		June, 1887	316.00	
				4,258.39
	The Washington Gas-Light Company.	Gas consumed during the fiscal year, as per monthly vouchers on file, at the rate of $1.50 per 1,000 feet from July 1, 1886, to September 30, 1886, and $1.25 per 1,000 feet from October 1, 1886, to June 30, 1887, viz:		
1886.				
Oct. 9		July, 1886	674.55	
9		August, 1886	663.75	
9		September, 1886	663.45	
Nov. 1		October, 1886	679.16	
Dec. 3		November, 1886	822.53	
1887.				
Jan. 4		December, 1886	888.90	
Feb. 5		January, 1887	993.15	
Mar. 2		February, 1887	960.78	
Apr. 1		March, 1887	810.16	
May 2		April, 1887	724.67	

Contingent expenses, Treasury Department, etc.—Continued.

GAS, ETC.—Continued.

Date.	Account.	Item.	Amount.	Total.
1887.	The Washington Gas-Light Company—Continued.	Gas consumed during the fiscal year, etc.—Continued.	$7,881.10	$4,610.41
June 1	.....	May, 1887	554.02	
July 1	.....	June, 1887	535.28	
				8,970.40
		Appropriation	14,000.00	
		Expended	.....	13,580.81
		Unexpended	.....	419.19
			14,000.00	14,000.00

CARPETS AND REPAIRS.

For purchase of carpets, oil-cloths, mats, matting, and repairs, and for cleaning and laying of the same, by contract, seven thousand five hundred dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Total.
1886.				
Oct. 23	Rowland A. Robbins	2 dozen cocoa mats, woolen border	.....	$37.00
Nov. 2	Singleton & Fletcher	5 yards linoleum	.....	6.25
1887.				
Jan. 13	Lyon, Hall & Co	137 yards cocoa matting	.....	65.76
Mar. 17	Julius Lansburgh	3 dozen Smyrna mats	.....	33.00
1886.				
Oct. 23	Peterson & Childs	40 yards Wilton carpet, and making and laying same in office of Secretary.	$100.00	
27	.....do	12⅔ yards linoleum	11.73	
		1 cocoa mat	3.00	
Nov. 30	.....do	Furnishing, sewing, and laying 161½ yards Napier matting.	109.50	
Dec. 2	.....do	250 square yards linoleum	206.25	
1887.				
Jan. 14	.....do	1,700 square yards carpet felt	51.00	
Mar. 21	.....do	Furnishing and laying 40¾ yards linoleum.	37.70	
				519.18
1886.				
Aug. 11	William De Mott	Steam cleaning 767 yards Brussels carpet, at 2 1/10 cents per yard.	16.10	
11	.....do	Steam cleaning 793 yards Brussels carpet, at 2 1/10 cents per yard.	16.65	
11	.....do	Steam cleaning 826 yards Brussels carpet, at 2 1/10 cents per yard.	17.34	
12	.....do	Steam cleaning 1,075 yards Wilton carpet, at 2½ cents per yard.	26.87	
14	.....do	Steam cleaning 786 yards Brussels carpet, at 2 1/10 cents per yard.	16.50	
				93.46
Dec. 11	F. H. Youngs	Steam cleaning 1,858 yards Brussels carpet, at 3½ cents per yard.	65.03	
1887.				
Jan. 3	.....do	Steam cleaning 622 yards Brussels carpet, at 3½ cents per yard.	21.77	
Feb. 7	.....do	Steam cleaning 73 yards Wilton carpet, at 3½ cents per yard.	2.56	
		Steam cleaning 1,545 yards Brussels carpet, at 3½ cents per yard.	54.07	
Mar. 4	.....do	Steam cleaning 527 yards Brussels carpet, at 3½ cents per yard.	18.45	
Apr. 7	.....do	Steam cleaning 742 yards Brussels carpet, at 3½ cents per yard.	25.98	
21	.....do	Steam cleaning 305 yards Brussels carpet, at 3½ cents per yard.	10.68	
May 18	.....do	Steam cleaning 905 yards Brussels carpet, at 3½ cents per yard.	31.69	
June 6	.....do	Steam cleaning 1,483 yards Brussels carpet, at 3½ cents per yard.	51.91	
14	.....do	Steam cleaning 569 yards Brussels carpet, at 3½ cents per yard.	19.92	
21	.....do	Steam cleaning 2,073 yards Brussels carpet, at 3½ cents per yard.	72.55	
				374.61

Contingent expenses, Treasury Department, etc.—Continued.

CARPETS AND REPAIRS—Continued.

Date.	Account.	Item.	Amount.	Totals.
	SEWING, LAYING, RELAYING, AND REPAIRING CARPETS AND MATTING AT CONTRACT RATES, AS PER VOUCHERS ON FILE:			
1886.				$1,129.26
Nov. 13	E. G. W. Rehm.....	Sewing and laying 1,030$\frac{31}{36}$ yards carpet, at 9½ cents.	$97.91	
Dec. 11	.....do	Laying 452$\frac{31}{36}$ yards linoleum, at 8 cents.	36.22	
		Repairing linoleum	1.50	
22	.....do	Sewing and laying 1,082 yards carpet, at 9½ cents.	102.80	
1887.				
Jan. 20	.....do	Sewing and laying 950½ yards carpet, at 9½ cents.	90.29	
28	.....do	Sewing and laying 614$\frac{31}{36}$ yards carpet, at 9½ cents.	58.39	
Mar. 30	.....do	Sewing and laying 624 yards carpet, at 9½ cents.	18.72	
30	.....do	Sewing and laying 80$\frac{5}{36}$ yards Wilton carpet, at 11 cents.	8.81	
		Sewing and laying 540 yards Brussels carpet, at 9½ cents.	48.87	
30	.....do	Relaying 535 yards carpet, at 3 cents.	16.05	
30	.....do	Relaying 1,350 yards carpet, at 3 cents.	40.50	
30	.....do	Relaying 792 yards carpet, at 3 cents.	23.76	
30	.....do	Relaying 957 yards carpet, at 3 cents.	28.71	
Apr. 1	.....do	Relaying 1,828¾ yards carpet, at 3 cents.	54.86	
May 12	.....do	Sewing and laying 478½ yards carpet, at 9½ cents.	45.43	
June 2	.....do	Sewing and laying 529⅔ yards matting, at 10 cents.	52.96	
4	.....do	Sewing 61$\frac{3}{13}$ yards carpet and carpet border, at 6½ cents.	3.98	
		Sewing and laying 265¼ yards carpet, at 9½ cents.	25.20	
		Laying 29⅓ yards linoleum, at 8 cents.	2.35	
9	.....do	Laying 714 yards carpet, at 3 cents.	21.42	
July 7	.....do	Sewing and laying 60¼ yards carpet, at 9½ cents.	5.72	
	.....do	Sewing 136½ yards carpet and carpet border, at 6½ cents.	8.88	
25	.....do	Relaying 485 yards carpet and matting, at 3 cents.	14.55	
Oct. 1	.....do	Sewing 383⅔ yards carpet, at 6½ cents.	24.94	832.82
	APPROPRIATION, "FURNITURE AND REPAIRS OF FURNITURE FOR PUBLIC BUILDINGS, 1884," 1885, 1886, AND 1887:			
		For purchase, under direction of the Secretary of the Treasury, from stock on hand for public buildings under control of the Treasury Department, of sundry carpets, border and lining, as per accounts rendered monthly and referrred direct to the accounting officers, viz:		
		February and May, 1887.....	180.09	
		Purchases of carpets, etc., from October 1, 1886, to June 30, 1887.	115.19	
		Purchase of carpets, etc., from September 1, 1886, to June 30, 1887.	3,125.36	
		Purchase of carpets, etc., from October 1, 1886, to June 30, 1887.	1,871.16	5,291.80
				7,253.88
		Appropriation	7,500.00	7,253.88
		Expended	.....	246.12
		Enexpended	.....	
			7,500.00	7,500.00

Contingent expenses, Treasury Department, etc.—Continued.

FURNITURE, ETC.

For purchase of boxes, bells, and bell-pulls, book-rests, chairs, chair-caning, chair-covers, cases, clocks, cloth for covering desks, cushions, desks, leather for covering sofas, locks, lumber, rugs, screens, shelving for file rooms, tables, turpentine, varnish, ventilators, wardrobe cabinets, water coolers and stands, window shades and fixtures, fourteen thousand five hundred dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
1886.				
July 22	Mary E. Little	Recaning one chair		$1.50
Aug. 2	....do	Repairing and recaning four chairs.		5.50
3	Francis Miller	6 gallons hard oil finish		7.50
3	A. J. White & Co	1 Kelsall, double flat top desk, No. 106.		41.25
5	James B. Lambie	Locks, latches, knobs and glass for cabinet shop.		3.30
5	George A. Shehan	5,029 feet lumber, for stock		229.16
7	Hersee & Co	2 spiral bolts, for 17 A chairs		7.00
11	George A. Shehan	4,109 feet lumber, for stock		104.57
16	A. J. White & Co	1 Kelsall double flat top desk, No. 106.		41.25
21	....do	1 Kelsall black walnut flat top desk, No. 105.		26.25
23	Appropriation, "Treasury Building, Washington, D.C."	Labor and material furnished for constructing 61 boxes for the Division of Loans and Currency (referred direct to accounting officer).		133.37
25	Thomas W. Smith	1,000 feet white pine ceiling, for office of Sixth Auditor.		22.50
28	Z. D. Gilman	10 gallons shellac varnish		23.40
Sept. 2	Hersee & Co	1 spiral bolt, for 17 A chair		3.50
2	James F. Barbour	1,101 feet cherry lumber, for stock		44.04
2	Julius Lansburgh	60 pairs hinges	$7.65	
		2 gross gimp	3.60	
		136 feet leather for stock	24.65	
				35.90
2	Mary E. Little	Recaning 2 chairs		2.00
2	C. A. Bruff & Co	Repairing and recaning 4 chairs		6.50
7	James B. Lambie	6 Evart's sash locks		2.00
20	Hersee & Co	3 spiral castings, for 17 A chairs		10.50
22	L. H. Schneider's Son	36 papers 3-oz. gimp tacks	1.20	
		72 drawer locks, Eagle Lock Co's. No. 6201 for stock.	25.50	
				26.70
22	Rowland A. Robbins	1 dozen Seth Thomas eight-day clocks.		117.00
24	A. J. White & Co	6 walnut desks		141.00
27	....do	4 cherry desks		96.00
Oct. 4	H. O. Towles	4 marble-top walnut washstands	40.00	
		1 revolving book-case	17.00	
		12 walnut desks	288.00	
				345.00
4	Julius Lansburgh	2 dozen revolving stools with backs,	76.44	
		6 gross leather buttons	3.00	
				79.44
6	A. J. White & Co	3 cherry desks		74.25
11	C. A. Bruff & Co	Recaning 4 chairs		3.50
19	E. E. Rider	200 gross screws, for stock		20.24
19	....do	6 pieces black enamelled duck cloth, for stock.		18.00
19	A. J. White & Co	1 walnut desk		41.25
21	E. E. Rider	10 dozen papers upholsterer's tacks, assorted sizes, for stock.	4.23	
		1 dozen spools linen thread	1.20	
				5.43
21	W. H. Hoeke	2 rugs		8.00
29	James B. Lambie	Stock for cabinet shop, as per itemized list on file.		162.50
30	Julius Lansburgh	24 Victoria chairs		119.76
Nov. 5	Appropriation, "Treasury Building, Washington, D.C."	Material furnished for repairing flooring of stalls at Treasury stables.	37.00	
		Material furnished in constructing shelves for files cases at Sixth Auditor's office.	74.48	
				111.48

Contingent expenses, Treasury Department, etc.—Continued.

FURNITURE, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1886.				$2,120.54
Nov. 15	Thomas Somerville & Sons	4 iron circles and plates, for office of Register.		19.00
27	E. E. Rider	Stock for cabinet shop, as per itemized list on file.		52.22
27	do	Stock for cabinet shop, as per itemized list on file.		58.76
Dec. 2	George A. Shehan	3,251 feet of lumber, for the office of the Sixth Auditor.		111.42
2	do	Lumber, etc., for cabinet shop		36.98
3	James B. Lambie	3 dozen springs	$1.15	
		3 boxes brass-headed nails	5.25	
		7 Yale padlocks, with 7 brass hasps.	10.63	
				17.03
11	C. A. Bruff & Co	Recaning 10 chairs		8.50
18	Thomas W. Smith	2,029 feet white pine shelving		71.01
28	Geo. A. Shehan	8,015 feet of lumber for cabinet-shop stock.		326.70
1887.				
Jan. 6	James B. Lambie	1 latch, No. 158, crank and handle	1.35	
		1 pair S. A. butts and screws	30	
				1.65
11	W. B. Moses & Son	Window shades, spring rollers, cords, tassels, and brackets, as per list on file.		43.63
11	The Cutler Furniture Company.	1 cherry desk, No. 7		57.50
11	Geo. A. Shehan	1,802 feet of lumber		45.05
11	W. B. Moses & Son	18 window shades, complete		20.60
13	do	1 walnut revolving book-rack	17.00	
		1 walnut marble-top pitcher stand	5.00	
		1 desk, No. 43	20.00	
		1 plain table desk	5.50	
		1 ash wardrobe	18.00	
		1 office stool	2.50	
				68.00
20	The Cutler Furniture Company.	2 cherry desks, No. 7		115.00
21	H. O. Towles	Washstands, desks, wardrobes, and book-cases, as per itemized list on file.		405.00
31	The Cutler Furniture Company.	2 cherry desks, No. 6		97.50
Feb. 3	Thomas W. Smith	2,000 feet of shelving		70.00
3	James B. Lambie	2 Yale night latches		4.00
3	W. B. Moses & Son	4 window shades, for office of Treasurer.		5.40
10	Julius Lansburgh	2 sets Jordan chair casters		1.02
15	W. B. Moses & Son	2 dozen Congressional chairs	190.56	
		3 dozen Continental chairs	159.12	
				349.68
15	do	8 yards blue melton cloth		9.20
21	Julius Lansburgh	3 dozen Axminster rugs		163.00
23	C. A. Bruff & Co	Recaning 9 chairs		10.50
26	Wyckoff, Seamans & Benedict	1 eight-drawer drop cabinet desk		30.00
Mar. 4	The Cutler Furniture Company.	1 cherry desk, No. 7		57.50
4	Fred. A. Schmidt	1 gold and plush frame, with double thick French glass.		54.00
12	The Cutler Furniture Company.	1 cherry desk, No. 7		57.50
12	E. E. Rider	2 pieces green rep cloth		52.00
18	The Cutler Furniture Company.	1 cherry desk, No. 7		57.50
24	Siebel & Owen	201¾ yards blue-black cloth, for stock.		429.72
25	W. B. Moses & Son	8 window shades, complete		10.80
31	C. A. Bruff & Co	Recaning 4 chairs		6.00
31	Thomas W. Smith	2,000 feet of shelving, for cabinet-shop.		70.00
Apr. 2	James B. Lambie	2 dozen pairs bronze drawer-pulls		5.50
4	Nordhoff & Knabe	1 eight-day clock		6.00
9	A. J. White & Co	1 Kelsall roll-top cherry desk		64.50
9	W. B. Moses & Son	32 window shades, complete, for office of Treasurer.		43.20
9	Geo. Ryneal, jr	1 gallon white varnish		2.25
13	Rowland A. Robbins	2 dozen Bentwood chairs		51.60
16	W. B. Moses & Son	4 window shades, complete		5.40
29	Phœnix Furniture Company	2 cherry table desks, No. 1		60.00
30	W. B. Moses & Son	24 window shades, complete		32.40
30	Z. D. Gilman	gallons shellac varnish, for cabinet-shop stock.		46.80

Contingent expenses, Treasury Department, etc.—Continued.

FURNITURE, ETC.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$5,431.56
Apr. 30	Geo. A. Shehan	3,002 feet of lumber for stock		117.05
May 2	do	920 feet of lumber for office of Second Auditor.		31.98
5	do	8,446 feet of lumber, for office of Sixth Auditor.		308.83
5	do	16,004 feet of lumber, for cabinet-shop stock.		704.16
5	James B. Lambie	1 Yale padlock, with hasp, etc		1.45
11	Francis Miller	3 gallons turpentine		1.20
13	Julius Lansburgh	53 square feet of leather		9.60
21	C. A. Bruff	Repairing and recaning 7 chairs		13.00
27	W. H. Porter	1 8-drawer walnut desk		15.00
June 1	Julius Lansburgh	2 dozen Victoria chairs, for stock		119.76
1	do	1 dozen revol ving stools		22.74
3	George A. Sheehan	6,532 feet of lumber, for cabinet-shop stock.		420.54
4	W. B. Moses & Son	48 window shades, complete, for office of Second Auditor.		64.80
7	James B. Lambie	50 sets casters, assorted sizes	$21.75	
		1 pair butts	.60	
		1 mortise lock	1.69	
				24.04
13	W. H. Porter	1 8-drawer walnut drop cabinet desk.		25.00
13	C. A. Bruff	Repairing and recaning 3 chairs		5.00
13	W. P. Brown	Manufacturing 10 drawing boards for office of Supervising Architect.		47.50
18	George A. Shehan	3,001 feet of lumber		120.04
July 1	Julius Lansburgh	1 cherry roll-top desk		57.00
2	H. O. Towles	12 mirrors	21.00	
		2 lounges	18.00	
		7 wash-stands	70.00	
				109.00
5	G. A. Whitaker	1 book-holder		2.00
5	W. B. Moses & Son	10 window shades, complete, for office of Commissioner of Customs.		13.50
5	do	4 window shades, complete, for office of First Auditor.		5.40
15	do	4 window shades, complete, office Comptroller of Currency.	5.40	
		22 window shades, complete, office Third Auditor.	36.30	
				41.70
		1 dozen Continental chairs		53.04
16	Francis Miller	5 gallons of turpentine		2.00
18	Rowland A. Robbins	2 dozen eight-day clocks		234.00
20	Charles A. Bruff	Recaning 8 chairs		15.00
Oct. 1	Martin Wiegand	Making 2 cases for office of the Supervising Architect.		129.00
				8,144.89
	Outstanding account of the Robert Mitchell Furniture Company, Cincinnati, Ohio, amounting to $1,441.90.			
		Appropriation	14,500.00	
Jan. 14		Repayments for sundry articles furnished on requisitions from Treasury stock, as follows:		
		By National Bank Redemption Agency.	46.76	
		By Interna Revenue Bureau.	17.82	
		By office Supervising Architect.	2.03	
		By Appointment Division	6.89	
		Total of appropriation and repayments.	14,573.50	
		Expended		8,144.89
		Ontstanding account		1,441.90
		Total expended and outstanding.		9,586.79
		Unexpended		4,986.71
			14,573.50	14,573.50

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS.

For washing and hemming towels; for the purchase of awnings and fixtures, alcohol, baskets, belting, bellows, bowls, brooms, buckets, brushes, canvas, crash, cloth, chamois skins, door and window-fasteners, dusters, flour, garden and street hose, lace-leather, lye, nails, oil, plants, picks, pitchers, powders, stencil-plates, spittoons, soap, sponge, tacks, traps, thermometers, tools, towels, tumblers, wire, and zinc; and for blacksmithing, repairs of machinery, removal of rubbish, sharpening tools, and other absolutely necessary articles, ten thousand dollars.—Legislative act July 31, 1886.

Date.	Account.	Item.	Amount.	Totals.
1886.				
July 22	W. S. Thompson	3 bottles acid		$2.00
22	R. C. M. Burton	3 awning covers		6.00
30	M. F. Madden & Co	5 adding machines		67.50
30	W. H. Porter	Remodeling caligraph		5.00
30	do	1 No. 2 caligraph, complete		85.00
30	C. D. Bernsee	1 watchman's time detector, with 12 keys, and 1 box dials and leather pouch, safety-lock attachment, No. 6629.		75.00
Aug. 3	John H. Eubank	Repairing 1 mail bag		.75
5	James B. Lambie	Materials and tools for Treasury gardens, cabinet shops, etc., as per itemized list on file.		18.80
6	Luttrell & Wine	50 desk covers		30.00
6	Geo. Ryneal, jr	Benzine, emery cloth, glue brushes, glass, etc., as per itemized list on file.		9.71
7	E. E. Rider	6 dozen mops		7.20
7	N. T. Metzger & Bro	100 pounds camphor		23.38
11	F. A. Schneider	4 oil stones		1.60
21	Bureau of Engraving and Printing.	Recasting 19 canceling leads for Division of Loans and Currency.		18.25
21	Wm. E. Spalding & Co	Furnishing, painting, and lettering 5 signs.		20.00
23	Appropriation "Treasury Building, Washington, D. C."	Labor and material in painting partitions in rooms numbered 3 and 5 office of the Register. (Account referred direct to accounting officer.)		30.46
23	Sunday Chronicle	Advertising sale of second-hand carpets, matting, and furniture, also 1 bay horse, August 11, 1886.		2.00
23	R. C. M. Burton	2 skylight covers		8.00
24	Thomas Dowling	Auctioneering sale of second-hand carpets, matting, and furniture, also 1 bay horse, August 11, 1886.		87.90
25	N. T. Metzger & Bro	50 dozen honey soap	$45.00	
		50 dozen glycerine soap	45.00	
		100 dozen elder flower soap	90.00	
		100 dozen turtle-oil soap	90.00	
		100 dozen brown Windsor soap for stock.	90.00	
				360.00
25	Thomas Binnix	Repairing 2 tin ice-buckets	.60	
		Making 1 tin box	5.25	
				5.85
25	Sunday Gazette	Advertising for proposals for pigeon-hole case in office of Sixth Auditor.		2.00
28	W. H. Porter	12 indelible copying ribbons for use of type-writers.		15.00
28	Wyckoff, Seamans & Benedict	Materials for type-writers, as per itemized list on file.		25.62
Sept. 2	Rowland A. Robbins	5 dozen cuspidors, for stock		39.00
7	J. H. Eubank	Repairing 1 mail bag		.75
7	Thomas Somerville & Sons	2 pairs 1½-inch hose couplings and 4 pairs 1½-inch hose clamps.		4.10
7	Rowland A. Robbins	15 dozen feather dusters, No. 22, full center, best quality.		216.00
7	G. W. & C. B. Colton & Co	1 copy Colton's Intermediate Railroad Map of the United States.		25.00
7	James B. Lambie	Stock for Treasury store-room, as per itemized list on file.		105.56
14	N. T. Metzger & Bro	117 pounds castile soap		12.87
14	Daniel Loughran	10 pounds Scotch snuff for disinfecting carpets.		7.00
14	James Small	Inspecting and sealing 2 scales for Division of Stationery, Printing and Blanks.		2.00

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1886.				$1,319.30
Sept. 14	W. S. Thompson	Material used in cleaning building by charwomen.		2.85
14	do	2 dozen tooth-brushes for cleaning type-writers.		3.00
20	Geo. A Shehan	178 feet 2-inch oak plank		7.12
22	Royce & Marean	25 pounds sal ammoniac	$5.00	
		12 cells Leclanche battery	12.00	
				17.00
27	National Republican Company	Advertising for proposals for erecting pigeon-hole case for office of Sixth Auditor.		1.95
27	Washington Critic	Advertising sale of second-hand carpets, matting, and furniture, also 1 bay horse, August 11, 1886.		1.35
27	W. S Thompson	20 pounds oxalic acid		3.00
27	N. T Metzger & Bro	5 dozen mop handles		4.74
27	Daniel Shanahan	2 dozen oil cans		2.40
29	James B. Lambie	2 kegs nails		5.25
Oct. 1	H. Baumgarten	2 Tarbox stencil combinations		3.75
1	Francis Miller	5 gallons alcohol	11.40	
		2 gallons turpentine	.80	
				12.20
4	Thomas Somerville & Sons	1 set hose and couplings and clamps, 1½-inch.	2.00	
		1 hose reducer	1.50	
		1 hose pipe, 1½-inch	1.75	
		1 pair 1½-inch hose couplings, and 2 pair hose clamps.	2.05	
				7.30
4	J. H. Eubank	Repairing 2 mail bags		1.50
4	Sunday Herald	Advertising sale of second-hand carpets, matting, and furniture, also 1 bay horse, August 11, 1886.	1.50	
	do	Advertising for proposals for pigeon-hole case, in office of Sixth Auditor.	1.80	
				3.30
4	E. E. Rider	12 dozen cotton mops		14.40
8	Bureau Engraving and Printing.	2 steel canceling punches	2.83	
		2 canceling leads	1.35	
				4.18
11	Wyckoff, Seamans & Benedict.	2 No. 2 Remington type-writers	170.00	
		Repairs to type-writer	3.00	
		1 new cylinder for type-writer	2.00	
				175.00
16	Pettit & Dripps	1 wire partition and screen		62.67
16	Conrad Becker	1 hand-bag for office of Secretary		3.00
19	James H. McGill	1 barrel Portland cement		3.50
21	Stott, Cromwell & Co	150 dozen Sapolio for stock		113.75
21	John H. Bird	20 bushels silver sand		7.00
21	Geo. Prender	2½ quarts stamp ink		5.75
23	Thomas Somerville & Sons	Material and labor consumed in changing wire screens in office of Treasurer.		60.00
23	E. E. Rider	4 kegs 8d. nails		8.80
26	James Small	Inspecting and sealing scale		2.00
27	Wycoff, Seamans & Benedict	1 dozen indelible type-writer ribbons.	15.00	
		1 iron support for table	.25	
				15.25
27	John A. Baker	Repairing feed cutter for Treasury stables.		6.00
29	James B. Lambie	Stock for store-room, etc., as per itemized list on file.		48.91
30	Rowland A. Robbins	20 dozen sweeping brooms for stock		79.00
30	Guinnip & Co	2 pieces glass toweling		10.11
Nov. 1	D. W. Beveridge & Co	Altering 2 wire screens for office of Treasurer.		5.00
2	H. Baumgarten	1 pint stamp ink		1.50
2	Wm. De Mott	25 pounds carbolic crystal		37.50
5	Geo. Prender	2 quarts stamp ink		4.50
5	Francis Miller	10 dozen counter dusters	60.00	
		5 gallons alcohol	11.40	
		4 dozen hair sweeps	56.00	
				127.40
9	Royce & Marean	1 4-inch vibrating bell	5.00	
		1 mahogany push button	.35	
		6 dozen binding posts	7.20	
				12.55

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1886.				$2,203.78
Nov. 9	C. C. Bryan	1 basket for use of Assistant Secretary.		1.00
12	George Prender	1 pint stamp ink		1.25
12	Bureau Engraving and Printing.	Recasting 11 canceling leads		2.75
13	Thomas Somerville & Sons	Making 3 angle irons		3.00
13	W. H. Porter	Repairing 1 caligraph		7.50
19	George Watts	1 rattan wood-basket		3.00
19	Mary A. King	Laundrying 4 large desk-covers		1.00
20	A. A. Hunter	Sewing and looping 25 dozen towels.		18.75
20	H. Clay Jones	150 cubic yards fine garden manure.		135.00
20	Rowland A. Robbins	318 yards white cotton jeans for stock.		19.46
24	Mary A. King	Ironing rosettes and draping used on the Treasury building on the occasion of the death of ex-President Chester A. Arthur.		8.53
24	Henry McGoines	Labor, material, and drayage in filling 2 fountains with leaves and brush.		30.00
27	Jarvis B. Edson	2 boxes Edson's time and pressure-recording gauge-charts, with leads, complete.		10.00
27	Goodyear Rubber Company	1 O. G. rubber coat No. 7, for use at Treasury stables.		4.50
27	E. E. Rider	40 dozen cotton mops for stock		48.00
27	....do	27 dozen files, assorted sizes		26.82
30	Rowland A. Robbins	1 willow basket		2.00
30	Paul Hiser	3,000 flower-pots for Treasury gardens.		14.00
30	R. Goldschmid	2 dozen 4-quart china pitchers		8.80
30	Wyckoff, Seamans & Benedict.	Repairing 1 typewriter	$0.50	
		1 new copy-holder	2.00	
		3 No. 2 Remington typewriters, complete.	255.00	
		Reinking 6 indelible copying ribbons.	4.50	
		3 new copy-holders	6.00	268.00
Dec. 2	J. H. Eubank	Repairing 2 mail bags		1.25
3	A. Thorpe	Repairing and resetting 65 corridor tiles.		17.50
3	James B. Lambie	Material for cabinet-shop and store-room stock, as per itemized list on file.		43.35
7	George Ryneal, jr	3 gallons benzine	.39	
		10 pounds Venetian red, dry	.40	
		1 pound cotton waste	.15	
		20 pounds No. 0 ground pumice stone.	1.60	
		10 pounds chrome yellow, dry	1.20	
		1 gallon shellac varnish	2.50	
		1 gallon turpentine	.43	
		1 gallon hard oil finish	1.38	
		1 gallon Le Page carriage glue.	1.75	9.80
7	Thomas Somerville & Sons	Making 8 angle irons		4.50
7	....do	Repairing wire door		8.00
7	Francis Miller	1 box glass, size 12 by 24		3.00
7	Z. D. Gilman	100 pounds large sponge		190.00
9	Thomas Somerville & Sons	Removing wire screen, in office of Treasurer.		15.00
11	N. T. Metzger & Bro	10 pounds castile soap		1.10
11	W. H. Schieffelin & Co	3 cases scrub brushes, No. 49		48.00
11	Bureau Engraving and Printing.	Making new die for canceling press.		1.75
15	Pay-roll	Removing rubbish from Treasury building and grounds, from December 7 to 15, 1886.		44.00
21	W. H. Porter	1 No. 2 caligraph		85.00
21	C. A. Schneider's Sons	1 wire screen partition complete, and placing the same in position across stairway entrance to west rotunda, fourth floor, Treasury building.		66.00

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1886.				$3,355.39
Dec. 21	Sunday Gazette	Advertising for proposals for files cases, casing, file-boxes, cocoa matting, and carpet felt.		2.66
23	R. A. L. M. Bonn	1 cyclostyle, complete		12.00
27	Wimsatt & Uhler	1 blind door		3.50
30	Thomas Binnix	Repairing 11 water-buckets		3.30
30	John H. Bird	30 bushels silver sand		10.50
30	I. T. Lumb	1 steel-wire mat for elevator		22.00
30	Conrad Becker	1 hand-satchel for use of Secretary.		5.50
31	Pay-roll	Removing rubbish from Treasury building and grounds, from December 16 to 31, 1886.		48.00
1887.				
Jan. 3	Goodyear Rubber Company	1 new O. G. rubber coat No. 7, for use at Treasury stables.		4.50
3	Wyckoff, Seamans & Benedict.	12 pairs ribbon supports	$1.20	
		Reinking 16 type writer ribbons	12.00	
				13.20
6	Thomas Somerville & Sons	Moving large wire screen		15.00
6	George Ryneal, jr	Resetting glazier's diamond	1.50	
		2 gallons benzine	.26	
		25 pounds Venetian red, dry	1.00	
				2.76
6	James B. Lambie	12 key-rings	.35	
		1 quart white varnish	.75	
		1 sash brush	.15	
		1 paint brush	.50	
		1 soapstone block	1.00	
		24 snow shovels	12.00	
		12 Yale blanks	1.25	
		24 plain Yale blanks	1.70	
		1 keg 6d. cut nails	2.75	
		1 set hollow and round planes	9.50	
		2 Dado planes	3.20	
				33.15
6	Sunday Herald	Advertising for proposals for files cases, casing, file-boxes, cocoa matting and carpet felt.		2.10
6	J. H. Eubank	Repairing 2 leather straps		.50
10	Mrs. F. E. Kercheval	Hemming and looping 25 dozen towels.		18.75
11	C. Schneider	2 axes with helves, complete		2.50
11	Daniel Shanahan	2 paint brushes	2.50	
		2 sash tools	.60	
				3.10
11	....do	1 gallon paint	1.50	
		5 pounds cabinet glue	1.25	
		1 quart maroon paint	.50	
				3.25
11	Harris & Shafer	Repairing lining in ice-pitcher	.50	
		New porcelain lining for ice-pitcher.	2.50	
		New joint on ice-pitcher	1.00	
		New glass front for clock	2.00	
				6.00
11	Francis Miller	4 gallons alcohol	9.12	
		2 boxes glass	8.00	
		15 pounds wood filler	2.25	
		1 light glass	.50	
		2 lights double-thick glass	2.40	
				22.27
11	George Prender	2 quarts stamp-ink		4.50
14	H. Baumgarten	2 stencils		1.50
14	W. H. Hoeke	852 yards black crape	127.80	
		Draping 30 columns	60.00	
				187.80
19	Sunday Gazette	Advertising for proposals for books for Treasury library.		2.16
20	W. B. Moses & Son	1 bell-cord and tassel		2.50
21	Rowland A. Robbins	12 rattan bottle-baskets		20.00
22	George Watts	1 rattan basket		3.00
21	R. Goldschmid	12 tin ice-buckets		5.79
21	Shepherd & Hurley	Taking up, repairing, and replacing fire-plug at south front of Treasury Building.		35.28
25	J. H. Chesley & Co	2 kegs 8d. nails	5.00	
		2 kegs 6d. nails	5.50	
				10.50
25	Rowland A. Robbins	24 walnut coat and hat racks, 6 hooks.		10.50

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS.—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$3,873.46
Jan. 25	Chesapeake and Potomac Telephone Company.	Changing locationof telephone in office of chief clerk.	.....	2.50
27	R. A. L. M. Bonn	1 cyclostyle, complete	.....	15.00
31	Woodward & Lothrop.....	10 pounds cotton batting.....	.....	1.25
31	Chas. A. Reeser.....	Flower seeds and plants for Treasury gardens.	.....	20.00
Feb. 3	National Republican Company.	Advertising for proposals for files, cases, casing, file-boxes, cocoa matting, and carpet felt.	.....	2.25
3	W. H. Butler.....	1 gallon hard oil finish	$1.40	
		8 pounds chrome yellow	1.36	
				2.76
3	J. H. Eubank	Repairing mail bag	.....	.35
3	James B. Lambie	1 ream No. 2 sand-paper	4.75	
		6 feet steel, § inch, square.....	1.50	
		4 wooden snow-shovels	2.00	
		1 soldering-iron	.30	
		12 corkscrews.....	1.60	
		12 boxes brass-head tacks.....	15.00	
		1 No. 4 wheelbarrow	4.50	
				29.65
3	Thomas Somerville & Sons ...	Rehanging gate in room 104, office of Treasurer.	.....	5.00
4	Chesapeake and Potomac Telephone Company.	Changing location of telephone in Bureau of Statistics.	.....	1.40
4	Wm. F. Lutz.....	6 dozen stamp ribbons	.....	16.50
5	Sunday Chronicle.....	Advertising for proposals for file-holders, etc.	.....	4.00
5	.....do	Advertising for proposals for wire screen.	.....	4.00
10	George Ryneal, jr	1 gallon castor oil	1.75	
		84 lights glass, $11\frac{3}{8}$ by $13\frac{7}{16}$.....	7.14	
		1 gallon benzine	.13	
				9.02
10	Wm. H. Ernest.....	1,200 flower-pots for Treasury gardens.	.....	12.50
10	G. G. Cornwell & Son	½ barrel sterling flour	.....	3.25
10	N. T. Metzger & Bro.....	200 pounds washing soda	.....	3.00
11	National Republican Company.	Advertising for proposals for books, file-holders, etc.; wire screen, and sale of condemned property.	.....	9.45
11	E. E. Rider.....	34 boxes Kirk's oleine soap.....	.....	95.88
12	Dyer & Vinton	18 picture-frame mats.....	.....	19.00
13	Wyckoff, Seamans & Benedict.	15 indelible type-writer ribbons...	19.50	
		2 No. 2 type-writers, complete	170.00	
				189.50
18	J. U. O'Meara & Co	1 dozen royal glue	.....	1.20
21	N. T. Metzger & Bro.....	10 dozen concentrated lye.....	.....	6.75
21	E. G. Wheeler.....	3 dozen chiseled varnish brushes..	.....	7.65
26	Wyckoff, Seamans & Benedict.	1 dozen indelible type-writer ribbons.	15.00	
		1 No. 2 type-writer, without stand.	82.50	
				97.50
				7.50
28	Moore & Leding	1 silver-plated ice-pitcher.....	.....	1.00
Mar. 3	J. H. Eubank	Repairing mail bag	.....	37.50
3	Thomas Hoy.....	5,000 tin tag holders	.....	3.40
3	S. F. Ware	4 dozen toilet-combs	.....	4.00
4	John Saul.....	1 bushel lawn grass-seed.....	.....	7.50
4	H. Baumgarten	2½ quarts stamp ink.....	.....	
4	James B. Lambie.....	12 tin cups, pints	.45	
		5 pounds copper wire	2.55	
		5 pounds wire springs	.50	
		2 pruning-knives	1.00	
		1 flower-knife.....	1.25	
		8 feet strap iron.....	.10	
				5.85
				2.00
4	Geo. Ryneal, jr.....	2 lights double thick glass, 25 by $28\frac{1}{2}$.	.....	31.20
7	Thomas Somerville & Sons ...	Manufacturing 6 steel punches and 6 plates.	.....	
7	Francis Miller.....	7 lights glass.....	4.80	
		2 gallons turpentine	.80	
		2 gallons alcohol	4.56	
		2 gallons neatsfoot oil.....	2.00	
				12.16
				23.20
9	Thomas Dowling	Auctioneering sale of condemned property.	.....	1.63
9	Sunday Gazette.....	Advertising sale of second-hand carpets, furniture, matting, etc., and iron safes.	.....	

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$4,569.76
Mar. 9	Sunday Chronicle	Advertising for proposals for shafting clutch and pulley, etc.		3.00
10	Bex & Heunsch	1 Collings axle wrench		2.25
10	Wm. Mitchell, agent	1 Hartman steel-wire mat for use in elevator.		24.08
11	A. E. Acker	4 dozen toilet hair-brushes		24.00
14	Levi Curry, agent	Making and placing in position 1 wire partition screen.		48.00
14	Hoole Manufacturing Company.	Hand stamps, stamp ink, type, and pads, for office of Fifth Auditor.		8.59
14	Conrad Becker	3 leather mail bags	$35.00	
		1 leather coin bag, wire lined	10.00	
		1 leather mail case	12.00	
				57.00
17	Washington Sentinel	Advertising for proposals for 1 steam canceling machine.		3.00
17	Sunday Gazette	Advertising for proposals for 200 yards blue-black cloth.		2.33
17	Easton & Rupp	1 patent auto-copyist complete		13.50
18	Sunday Herald	Advertising for proposals for blue-black cloth.		2.10
18	John Adams	Hire of horse and cart, 2 days		5.00
19	Royce & Marean	18 push buttons		6.60
21	B. H. Stinemetz & Son	1 fur robe	10.00	
		1 coachman's collar	8.00	
				18.00
21	Sunday Herald	Advertising for proposals for file-holders.		2.70
21	....do	Advertising for proposals for books		1.66
21	Washington Sentinel	Advertising for proposals for wire partition screen.	3.67	
		Advertising sale of condemned property.	2.00	
				5.67
21	Washington Post	Advertising for proposals:		
		For pigeon-hole casing	1.65	
		For blue-black cloth	1.95	
		For steam canceling machine	2.25	
		For file-cases, etc	2.40	
				8.25
22	....do	Advertising sale of condemned property.		1.35
23	Jno. H. Bird, jr	30 bushels silver sand		10.50
23	Washington Post	Advertising for proposals:		
		For books for Treasury library	1.80	
		For wire partition screen	2.85	
		For file-holders	2.85	
				7.50
24	Royce & Marean	3 electric vibrating bells	4.50	
		3 cells Leclanche battery	3.00	
		1 spool wire	3.00	
		2 desk push buttons	1.20	
		1 ordinary push button	25	
		½ pound tacks	30	
				12.25
26	H. Baumgarten	46 inking pads for stock	23.00	
		6 pounds stamp ink	7.50	
		1 pint stamp ink	1.50	
				32.00
31	B. Westermann & Co	1 copy Bartholomew's Library Chart of the World.		8.61
31	H. Pelouze & Son	Type, printers' ink, etc., as per itemized list on file.		47.70
31	Pay-roll	Removing rubbish from Treasury building and grounds from March 22 to 31, 1887.		114.00
Apr. 1	National Republican Company.	Advertising sale of second-hand carpets, etc.	1.50	
	....do	Advertising for proposals for blue-black cloth.	2.25	
				3.75
2	Thomas Somerville & Sons	Making 6 angle irons		4.00
2	Francis Miller	7 gallons alcohol	15.96	
		1 gallon japan dryer	1.15	
				17.11
2	James B. Lambie	1 pair spring hinges	1.75	
		10 dozen double coat and hat hooks.	1.00	
		1 dozen iron bolts, ⅜ by 3	.20	

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
Apr. 2	James B. Lambie	½ dozen Wostenholme's knives, No. 14151.	$2.95	$5,064.26
		3.00		
		2 large brad-awls	.28	
				6.23
4	Pay-roll	Removing rubbish from Treasury building and grounds.		6.00
4	N. T. Metzger & Bro	41 dozen whisk brooms, for stock		71.75
6	Benj. Whipps	Labor and material furnished in whitewashing certain sections of Treasury Branch Printing Office.		78.00
8	Sunday Chronicle	Advertising sale of one horse		1.40
8	Duncanson Bros	Auctioneering sale of one horse		2.25
9	John H. Bird, jr	60 bushels silver sand		21.00
9	J. W. Boteler & Son	Soap slabs, crockery, etc		2.60
9	Wyckoff, Seamans & Benedict	13 indelible type-writer ribbons		16.50
9	George Ryneal, jr	1 gallon benzine		.13
9	W. S. Thompson	10 pounds insect powder		6.50
9	L. H. Schneider's Son	3 dozen Warding files	7.50	
		2 dozen hand B. files	4.50	
		1 dozen file handles	.25	
		1 ratchet-brace	2.00	
		6 auger-bits	2.00	
		3 wood-chisels	.50	
		1 pair F. N. nippers	.40	
		2 pairs R. N. nippers	.75	
		1 pair end cut pliers	.65	
		1 monkey-wrench	.55	
				19.10
9	Daniel Shanahan	50 pounds lead	3.41	
		2 gallons boiled oil	.90	
		2 gallons turpentine	.80	
		1 gallon Pratt & Lambert's dryer	.40	
		1 gallon burnt umber, dry	.05	
				5.56
9	H. L. Pelouze & Son	50 pounds Van Bibber's roller composition.		13.50
11	Minnie Chapman	Hemming and looping 25 dozen towels.		18.75
11	Levi Curry agent	Labor and material in placing in position a patent shafting clutch.		47.50
11	Z. D. Gilman	5 dozen chamois skins		20.50
13	Samuel Lloyd	13 window awnings complete		97.50
13	W. H. Porter	6 indelible type-writer ribbons		4.50
15	Bridget O'Brien	Repairing one national ensign		.50
16	Pay-roll	Removing rubbish from Treasury Building and grounds from April 1 to 16, 1887.		347.50
20	Royce & Marean	Furnishing the necessary material and establishing electrical connections between the office of Sixth Auditor and rooms of chief of registering division and clerk in charge of suits.		15.00
20	John Johnson	6 days' labor of self, horse, and cart removing rubbish from west area Treasury Building.		10.00
23	The Republic	Advertising for proposals for drawing boards, etc.		2.38
26	R. A. L. M. Bonn	1 cyclostyle complete		15.00
27	W. H. Butler	6 gallons hard oil finish		7.50
27	Wyckoff, Seamans & Benedict	2 dozen bottles oil	3.84	
		1 No. 3 type writer complete	95.00	
				98.84
27	W. S. Thompson	1 8-inch battery jar		.75
27	John Saul	1 bushel mixed grass seed		2.00
27	M. J. Wine	1 dozen metal label holders	.50	
27	....do	200 file cards	.50	
				1.00
28	Charles L. Jones	17 dozen perfect hand fire-extinguishers.		170.00
28	Washington Critic	Advertising for proposals for files cases, etc.		2.40
30	W. H. Porter	1 dozen indelible type-writer ribbons.		15.00
30	Royce & Marean	12 cells Leclanche battery	10.20	
		2 spools annunciator wire	6.48	
		15 yards S. C. cord	3.75	
		3 Presselles push buttons	2.25	
				22.68

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Items.	Amount.	Total.
1887.				$6,214.08
Apr. 30	Pay-roll	Removing rubbish from Treasury Building and grounds from April 18 to 30, 1887.		154.00
May 2	John Saul	1 bushel mixed grass seed		4.00
3	John R. Galloway	Automatic speaking-tube in Bureau of Statistics		11.90
4	H Baumgarten	1 stencil		.50
5	Thomas Somerville & Sons	Altering lever on canceling machine.		3.75
5	James B. Lambie	6 bench stops	$3.75	
		1 gross 2-inch nails	2.25	
		2 tin marking pots and brushes	.70	
		75 square feet galvanized wire cloth	6.00	
		1 coarse sieve	.60	
		2 lawn rakes	.70	
		2 pounds awning hooks	1.35	
		1 package screw eyes, assorted	.70	
		2 kegs 6*d* finishing nails	8.00	
				24.05
5	C. Becker	1 new mail bag		15.25
5	George Ryneal, jr	1 gallon benzine	.13	
		2 doz. ½ pints Le Page's fish glue	6.00	
				6.13
5	Thomas Somerville & Sons	1 No. 18 Bliss canceling machine		126.00
6	....do	Shafting, pulleys, collars, etc., for canceling machine.		145.42
9	Bureau Engraving and Printing.	Repairing steam canceling machine for office of Treasurer United States (account referred direct to accounting officer.)		26.50
9	M. W. Beveridge	2 dozen ewers and basins	11.50	
		1 dozen ice buckets	7.40	
		5 dozen japanned water buckets	41.70	
				60.60
9	....do	1 earthen jar		.30
9	Guinnip & Co	2 pieces glass toweling		13.98
11	Francis Miller	2 lights double-thick glass	1.40	
		2 boxes glass	7.00	
		1 light glass	.65	
		6 gallons alcohol	13.68	
				22.73
11	N. T. Metzger & Bro	50 pounds camphor gum		11.69
14	Pay-roll	Removing rubbish from Treasury Building and grounds from May 2 to 14, 1887.		155.00
21	L. H. Schneider's Son	6 stay nails		.30
21	W. B. Moses & Son	1 Pasteur 7-tube water filter		35.00
24	E. E. Rider	5 dozen cedar buckets for stock		17.40
24	N. T. Metzger & Bro	5 dozen mop-handles for stock		4.74
25	Sunday Chronicle	Advertising sale of second-hand articles, and other unserviceable property.		2.80
25	Petersen & Childs	1 box Knox carpet thread	1.00	
		3 balls twine	1.05	
		3 dozen carpet needles	.75	
				2.80
25	Duncanson Bros	Auctioneering sale of condemned property.		14.93
26	M. W. Beveridge	48¾ dozen glass tumblers	23.85	
		2 dozen wash bowls	8.74	
				32.59
27	W. H. Porter	1 No. 2 caligraph complete		85.00
28	The Capital	Advertising for proposals for blue-black cloth.		1.75
28	....do	Advertising for proposals for drawing boards.		2.37
31	Pay-roll	Removing rubbish from Treasury Building and grounds from May 16 to 31, 1887.		162.00
June 1	George Ryneal, jr	1 gallon castor oil		1.80
1	The Capital	Advertising for proposals for steam canceling machine.		1.87
2	J. H. Eubank	Repairing mail bag		75
3	Frances M. Joyce	Repairing 2 4-wheeled hand trucks		16.00
4	Thomas Binnix	4 dozen tin slop buckets for stock	36.00	
		Repairing 11 buckets	3.90	
				39.90
6	The Republic	Advertising for proposals for miscellaneous supplies, etc.		3.63

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$7.421.51
June 6	The Evening Star Newspaper Company.	Advertising for proposals for pigeon hole case.	.....	1.65
		Advertising for proposals for file holders.	.....	2.55
		Advertising for proposals for books for Treasury library.	.....	1.80
		Advertising for proposals for drawing boards.	.....	4.60
	.....do.....	Advertising sale of horse.....	.....	1.05
		Advertising for proposals for blue-black cloth.	.....	1.95
		Advertising for proposals for wire partition screen.	.....	2.55
7	James B. Lambie.....	1 mallet.....	$0.30	
		1 box chisel.....	.50	
		17 dozen brass screw-hooks	2.06	
		100 feet Chesterman's tape.....	4.25	
		2 garden hoes	.70	
		1 refrigerator lock, No. 158.....	.65	
		1 No. 130 crank knob.....	1.15	
		1 10-inch lawn mower.....	6.50	
		2¾ 6-foot belt lacings.....	3.71	
		1 pair steel cutting pliers	.90	
		1 pound ¾-inch rivets	.35	
		3 large key blanks.....	1.80	
				22.87
8	The Capital.....	Advertising for proposals for wire screen.	.....	2.37
9	W. S. Thompson	1 pint fluid extract ginger	1.25	
		1 pint essence peppermint.....	.75	
				2.00
9	R. Goldschmid.....	1 dozen tin ice-buckets.....	.....	5.79
9	John A. Baker.....	1 16-inch lawn mower	.....	13.00
10	The Capital.....	Advertising for proposals for files cases.	.....	2.12
14	William De Mott	25 pounds carbolic crystal	.....	37.50
15	Bureau of Engraving and Printing.	Repairing matrix of bond seal....	11.22	
		Recasting 12 canceling leads.....	3.14	
		Repairing Treasury Department seal, and making new seal and 2 plates for matrix. (Account referred direct to accounting officer.)	87.75	
				102.11
15	Pay-roll	Removing rubbish from Treasury Building and grounds, from June 1 to 15, 1887.	.....	166.00
16	Francis Miller.....	13 lights glass, assorted sizes.....	.....	5.70
16	G. G. Cornwell & Son	1 sack G. A. salt.....	.....	1.00
16	Rowland A. Robbins	549 yards crash	.....	65.33
17	National Republican Company.	Advertising for proposals for canceling machine.	.....	2.40
18	J. H. Mills & Co.....	3 pounds job black ink.....	2.25	
		2 pounds nonpariel type	1.16	
				3.41
20	H. Baumgarten.....	2 dozen inking pads.....	7.90	
		2 pints stamp ink.....	3.00	
				10.90
23	Washington Critic.....	Advertising sale of second-hand carpets, furniture, etc.	.....	1.80
23	The Capital.....	Advertising for proposals for file holders.	.....	2.62
23	.....do.....	Advertising for proposals for pigeon-hole case.	.....	1.37
23	.....do.....	Advertising sale of condemned property.	.....	1.12
24	N. T. Metzger & Bro.....	50 pounds camphor	.....	11.69
27	Washington Sentinel	Advertising for proposals for standard furniture.	.....	3.00
27	National Republican Company.	Advertising for proposals for miscellaneous supplies, etc.	.....	7.80
27	.....do.....	Advertising for proposals for drawing boards.	.....	4.60
27	Sunday Gazette.....	Advertising for proposals for standard furniture.	.....	2.50
29	The Capital.....	Advertising for proposals for books for Treasury library.	.....	1.50
29	Sunday Herald	Advertising sale of horse.....	1.05	

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				
June 29	Sunday Herald	Advertising for proposals for drawing boards.	$1.05	$7,918.16
		Advertising for proposals for miscellaneous supplies.	3.00	
		Advertising sale of unserviceable property.	3.90	
			2.10	
				10.05
29	National Republican Company.	Advertising for proposals for standard furniture.		2.40
29	Washington Post Publishing Company.	Advertising for proposals for drawing boards.	4.05	
29	....do	Advertising sale of unserviceable property.	2.92	
29	....do	Advertising for proposals for miscellaneous supplies.	8.10	
29	....do	Advertising sale of one horse	1.05	
				16.12
30	Pay-roll	Removing rubbish from Treasury Building and grounds, from June 16 to 30, 1887.		213.00
July 1	The Capital	Advertising sale of second-hand carpets, furniture, etc.	1.37	
1	....do	Advertising sale of one horse	.87	
				2.24
1	Washington Post Publishing Company.	Advertising sale of second-hand carpets, furniture, etc.	1.50	
1	....do	Advertising for proposals for canceling machine.	2.55	
				4.05
1	The Evening Star Newspaper Company.	Advertising for proposals for miscellaneous supplies, etc.		7.20
1	M. G. Copeland & Co	17 awning covers	29.75	
		1 awning frame and cover	5.40	
		1 awning cover	1.75	
				36.90
2	Rowland A. Robbins	20 dozen corn brooms, for stock		79.00
2	G. G. Cornwell & Son	2 sacks G. A. salt		2.00
5	W. H. Porter	6 indelible type-writer ribbons		7.50
5	James H. McGill	1 barrel lime		.90
5	L. H. Schneider's Son	1 Chesterman's steel tape-line		13.50
7	James B. Lambie	Glue, hooks, screw-drivers, feather dusters, tripoli, twine, copper wire, tacks, hose, brushes, and door springs, as per itemized list on file.		103.66
7	George Ryneal, jr	1 gallon benzine		.13
8	Thomas Somerville & Sons	Making 2 angle-irons		.75
11	Washington Critic	Advertising for proposals for standard furniture.		2.55
11	National View	Advertising for proposals for standard furniture.		2.40
11	The Evening Star Newspaper Company.	Advertising sale of unserviceable property.		3.41
14	National Republican Company.	Advertising sale of one horse		1.20
15	Luttrell & Wine	2 cloth covers for coin scales		10.00
15	Wyckoff, Seamans & Benedict.	6 pairs ribbon supports	.60	
		1 spring for type-writer	.75	
		Remodeling type-writer	35.00	
		1 No. 3 type-writer complete	95.00	
		2 dozen type-writer ribbons	30.00	
				161.35
16	Francis Miller	5 gallons of alcohol	11.40	
		1 glass cutter	5.00	
		1 plate double-thick glass	1.60	
				18.00
18	J. S. Frazier	Building shed at Treasury stables, as per accepted proposal.		74.98
19	William E. Spalding & Co	Making and lettering one sign		5.00
22	M. G. Copeland & Co	Making and placing in position, complete, 3 awnings and fixtures.		12.66
22	National Republican Company.	Advertising sale of unserviceable property.		3.22
25	Washington Post Publishing Company.	Advertising for proposals for standard furniture.		2.25
Aug. 9	James B. Lambie	16 dozen mill-saw files, assorted	13.95	
		1 grindstone	4.92	
				18.87

Contingent expenses, Treasury Department, etc.—Continued.

MISCELLANEOUS ITEMS—Continued.

Date.	Account.	Item.	Amount.	Totals.
1887.				$8,733.45
Aug. 15	The Capital	Advertising sale of unserviceable property.		1.75
Sept. 7	James B. Lambie	7 gross key blanks, assorted	$29.50	
		1 gross of bolts, assorted	1.25	
		4 pounds iron rivets	.60	
		1 lock bolt	.50	
				31.85
16	Wyckoff, Seamans & Benedict.	1 dozen indelible type-writer ribbons.		15.00
	George Reckardts	Removing ashes, etc., from Treasury premises, as per accepted bid of June 23, 1886, at the rate of $1.43 per day, as follows:		
		July, 1886, 25 days	35.75	
		August, 1886, 26 days	37.18	
		September, 1886, 26 days	37.18	
		October, 1886, 26 days	37.18	
		November, 1886, 25 days	35.75	
		December, 1886, 26 days	37.18	
		January, 1887, 26 days	37.18	
		February, 1887, 23 days	32.89	
		March, 1887, 27 days	38.61	
		April, 1887, 26 days	37.18	
		May, 1887, 25 days	35.75	
		June, 1887, 26 days	37.18	
				439.01
	J. W. Morgan	Washing and ironing Department towels at the rate of 40 cents per hundred, as per accepted contract of July 10, 1886, viz:		
		July 1 to September 30, 1886, 53,620 towels.	214.46	
		October 1 to December 31, 1886, 52,463 towels.	209.85	
		January 1 to March 31, 1887, 52,585 towels.	210.35	
		April 1 to June 30, 1887, 58,404 towels.	233.62	
				868.28
Oct. 19	The Capital	Advertising proposals for annual supplies.		3.50
				10,092.84
1887.				
		Appropriation	10,000.00	
Jan. 14		Repayment by National Bank Redemption Agency for sundry articles furnished on requisition from Treasury stock.	13.78	
Sept. 23		Repayment by appropriation Fuel, lights, and water, for 17 dozen fire-extinguishers, purchased April 25, 1887.	170.00	
		Total of appropriation and repayments.	10.183.78	
		Total expended		10,092.8
		Unexpended		90.9
			10,183.78	10,183.7

Contingent expenses, Treasury Department, etc.—Continued.

RECAPITULATION.

Title of appropriation.	Appropriated.	Expended and authorized.	Unexpended.
Binding, newspapers, etc	$2,500.00	$2,448.20	$51.80
Investigation of accounts and traveling expenses	1,000.00	242.71	757.29
Freight, telegrams, etc	3,500.00	3,245.49	254.51
Rent	8,625.00	8,625.00	.....
Horses, wagons, etc	4,000.00	3,364.92	635.08
Ice	3,500.00	1,834.94	1,665.06
Fire-holders and cases	7,000.00	6,901.07	98.93
Fuel, etc	10,000.00	8,281.85	1,723.15
Repayment	5.00	.....	.....
Gas, etc	14,000.00	13,580.81	419.19
Carpets and repairs	7,500.00	7,253.88	246.12
Furniture, etc	14,500.00	9,586.79	4,986.71
Repayments	73.50	.....	.....
Miscellaneous items	10,000.00	10,092.84	90.94
Repayments	183.78	.....	.....
Total appropriations and repayments	86,387.28	.....	.....
Total expended and authorized	.....	75,458.50	.....
Balance of the sundry appropriation unexpended	.....	.....	10,928.78

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { Ex. Doc No. 11.

REFUNDS OF CUSTOMS DUTIES.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A statement of refunds of customs duties for the fiscal year ended June 30, 1887.

DECEMBER 12, 1887.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, *December* 6, 1887.

SIR: I have the honor to transmit herewith, for the information of Congress, a detailed statement of refunds of customs duties for the fiscal year ended June 30, 1887, as required by section 4, act of March 3, 1875 (18 Stat., 469).

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Statement of customs-refunds made by the Treasury Department during the fiscal

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
July 2	Vergho, Ruhling & Co.....	Excess of duty on miscellaneous merchandise (Chicago).	$277.20
2	S. Fuguet & Sons.....	Excess of duty on charges, etc. (Philadelphia)..	595.75
2	A. Frohmann & Co	.....do	59.50
2	Wilson & Bradbury	..... do	198.45
2	R. Williamson & Co	.....do	210.10
2	A. C. Babson	Excess of duty ou barrels containing cement (New York).	1,789.20
2	James Brand	.....do	1,606.80
2	Howard Fleming.....	.....do	986.20
2	.....do	.....do	283.60
2	Gabriel & Schall.....	..... do	198.60
2	H. Herrman, Sternbach & Co.	Excess of duty on charges, etc. (New York)....	46.25
2	Marcial & Co.....	Excess of duty on barrels cement (New York)..	359.80
2	Schorestene frères.....	Excess of duty on hat materials (New York) ...	278.40
2	Sinclair & Babson	Excess of duty on barrels cement (New York)..	1,522.60
9	Banghart Bros	Excess of duty on cigar boxes (Chicago).....	2.50
9	B. F. Long	Excess of duty on horses (Detroit)..... ...	41.00
9	The John Shillito Company.	Excess of duty on cartons, charges, etc. (Cincinnati).	17.70
10	Mandel Bros	Excess of duty on silk lace (Chicago).....	5.00
10	E. N. Hurlbut & Co.....	Excess of duty on silk and cotton cloth (Chicago).	23.25
10	G. W. Sheldon & Co.....	Excess of duty on jute canvas (Chicago)	4.85
10	James H. Walker & Co.....	Excess of duty on canvas cloth (Chicago)	6.02
14	Carson, Piril & Co.....	Excess of duty on wool dress goods, etc. (Chicago).	1,248.60
14	.....do	.....do	657.10
14	Burley &Tyrrell.....	Excess of duty on china (Chicago).....	706.05
14	William Cochrane.....	Excess of duty on cigars, ink, and chalk (Chicago).	26.40
14	.....do	Excess of duty on toys (Chicago).....	38.60
14	Burke, Walker & Co	Excess of duty on dress goods (Chicago)	40.80
14	A. S. Gage & Co	Excess of duty on gloves and hosiery (Chicago).	197.20
14	.....do	Excess of duty on cotton and hosiery (Chicago).	72.15
14	John W. Goetz & Co.....	Excess of duty on cotton and silk (Chicago)....	397.25
14	Lyon & Healy.....	Excess of duty on musical instruments (Chicago)	269.75
14	.....do	.....do	481.30
14	C. W. and E. Pardridge & Co.	Excess of duty on cotton hosiery (Chicago).....	98.00
14	Vergho, Ruhling & Co.....	Excess of duty on toys (Chicago).....	119.75
14	Wilson Brothers.....	Excess of duty on cotton hose (Chicago).....	117.40
15	H. Herrman, Sternbach & Co.	Excess of duty on merchandise (New York)....	365.50
15	.....do	.....do	152.85
15	.....do	.....do	280.45
15	.....do	Excess of duty on tillots, cartons (New York)..	206.75
15	H. Herrman, Sternbach & Co	Excess duty on dress goods (New York)	719.45
16	James R. Townsend & Co. ..	Excess duty on tapioca flour (Boston)	207.35
16	Celestino Palacio & Co.....	Excess duty on leaf tobacco (Key West)	10.00
16	José Palacio	Excess duty on wool (El Paso)	54 70
17	H. Herrman, Sternbach & Co.	Excess duty on account of charges (woolens, etc.) (New York).	1,167.80
19	Semon, Bach & Co.....	Excess duty on window-glass (New York)	306.41
19	Fisk, Clark & Flagg.....	Excess duty on cottons (New York)	38.30
19	Fleischmann & Co	Excess duty on window-glass (New York)	36.25
19	Healey & Co	Excess duty on acc't of charges, etc. (New York).	37.60
19	H. Herrman, Sternbach & Co	.....do	170.48
19	Holbrook Bros	Excess duty on window-glass (New York).....	45.91
20	A. & E. Wallach	Excess duty on baskets made of willow and silk (New York).	82.25
20	S. Fuguet & Sons.....	Excess duty on boxes containing cigars (Philadelphia).	593.50
20	Charles Polley	Surplus from sale of unclaimed horse (Port Huron).	146.68
20	Joel J. Bailey & Co.....	Excess duty on cartons, hosiery, etc. (Philadelphia).	772.25
20	Thirion Maillard & Co	Excess duty on fees (New York)	80.40
21	T. W. Morris & Co	Excess duty on window-glass (New York)	1,283.65
21	.....do	.....do	164.76
21	.....do	.....do	688.56
21	C. J. Stevens	Excess duty on barrels containing cement (New York).	1,867.42
21	David Wylie	.....do.....	191.20
27	Marshall, Field & Co.....	Excess duty on account of charges, etc. (Chicago, Ill.)	16,453.80
27	Luther C. Martin	Excess tonnage (Boston)	2.19
27	Wilson Brothers	Excess duty on hosiery (Chicago).....	2,088.20

year ending June 30, 1887. (*Report required by section* 4, *act March* 3, 1875.)

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$277.20	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	595.75	....do	Do.
.....	59.50	....do	Do.
.....	198.45	....do	Do.
.....	210.10	....do	Do.
.....	1,789.20	....do	Do.
.....	1,606.80	....do	Do.
.....	986.20	....do	Do.
.....	283.60	....do	Do.
.....	198.60	....do	Do.
.....	46.25	....do	Do.
.....	359.80	....do	Do.
.....	278.40	Exhibit 76, Ex. Doc. 152, H. R., 1885	Do.
.....	1,522.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	2.50	....do	Do.
.....	41.00	Breeding animals, free	Do.
.....	17.70	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	5.00	Error in invoice	Do.
.....	23.25	Error in classification	Do.
.....	4.85	Error in classification	Do.
.....	6.02	....do	Do.
.....	1,248.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	657.10	....do	Do.
.....	706.05	....do	Do.
.....	26.40	....do	Do.
.....	38.60	....do	Do.
.....	40.80	....do	Do.
.....	197.20	....do	Do.
.....	72.15	....do	Do.
.....	397.25	....do	Do.
.....	269.75	....do	Do.
.....	481.30	....do	Do.
.....	98.00	....do	Do.
.....	119.75	....do	Do.
.....	117.40	....do	Do.
.....	365.50	....do	Do.
.....	152.85	....do	Do.
.....	280.45	....do	Do.
.....	206.75	....do	Do.
.....	719.45	....do	Do.
.....	207.35	Exhibit 25, Ex. Doc. 152, H. R., 1885	Do.
.....	10.00	Error in liquidation	Do.
.....	54.70	Error in classification	Do.
.....	1,167.80	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	306.41	Error in quantity	Do.
.....	38.30	Exhibit G, Ex. Doc. 20, H. R., 1883	Do.
.....	36.25	Error in quantity	Do.
.....	37.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	170.48	....do	Do.
.....	45.91	Error in quantity	Do.
.....	82.25	Exhibit 1	Do.
.....	593.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	146.68		
.....	772.25	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	80.40	Exhibit 53, Ex. Doc. 152, H. R., 1885	Do.
.....	1,283.65	Error in quantity	Do.
.....	164.76	....do	Do.
.....	688.56	....do	Do.
.....	1,867.42	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	191.20	....do	Do.
.....	16,453.80	....do	Do.
.....	2.19	Sixth payment in year	Secs. 3012½, 3013, R. S.
.....	2,088.20	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
July 29	Newman, Sulzbacher & Wedeles.	Excess duty on hosiery, etc. (Chicago)	$471.95
29	M. E. McDowell & Co	Excess duty on cigar boxes (Philadelphia)	167.50
29	do	do	126.25
29	do	do	256.75
29	Fleischmann & Co	Excess duty on window glass (New York)	123.72
29	John Wagner	Excess duty on cigar boxes (Philadelphia)	48.00
29	Grommes & Ullrich	Excess duty on cigars and cigar boxes (Chicago)	817.25
29	Burke, Walker & Co	Excess duty on cotton gloves, etc. (Chicago)	506.95
29	James H. Walker & Co	do	402.65
Aug. 2	Claflin, Larrabee & Co	Excess duty on various (Boston)	7,258.48
5	Asa Ribble	Excess tonnage Canadian vessels (Detroit)	31.50
5	Gordon Kean	Excess tonnage Canadian steamers (Detroit)	17.61
5	Thomas Irvine	Excess inspector's fees (La Crosse)	10.00
5	John F. Williams	Excess duty on one wagon (Ogdensburgh)	17.50
7	Daniel Gallagher	Excess of fees (Portland, Me.)	1.00
7	J. T. Donnell & Co	Excess of duty on hemp used in repairs of vessels (Bath, Me).	142.58
7	R. C. Janion & Son	Excess of duty on mineral water (Portland, Oregon).	30.41
11	Benkhard & Hutton	Excess of duty on mousseline de laines (New York).	44,601.15
13	James W. Wilson	Excess of duty on seeds (Chicago)	13.40
13	Hibbard, Spencer, Bartlett & Co.	Excess of duty on guns (Chicago)	24.15
13	M. Henderson	Excess of duty on three old carriages (Suspension Bridge).	94.50
16	John V. Farwell & Co	Excess of duty on cotton, hosiery, etc. (Chicago)	77.15
16	do	Excess of duty on dress goods (Chicago)	1,553.80
21	James Robinson	Excess of duty on tonnage (Toledo)	10.15
21	J. H. Scott	do	17.43
21	C. Smith	do	16.51
21	J. Weston	do	5.78
21	Joseph Lafountain	Excess of duty on repairs canal-boat (Plattsburgh).	248.45
21	C. C. Collins	Excess of duty on antiquities (Chicago)	140.70
21	G. H. Foster & Co	Excess of duty on charges (Chicago)	9.60
21	G. F. Foster, Son & Co	Excess of duty on moire argent (Chicago)	4.00
21	Hay and Prentice Company	Excess of duty on plate iron boilers (Chicago)	110.43
21	Mandel Bros	Excess of duty on cottons (Chicago)	1.50
21	Marshall, Field & Co	Excess of duty on fashion plates (Chicago)	43.75
21	J. B. Taylor & Co	Excess of duty on cartons (Chicago)	4.65
23	Amile Cornetit	Excess of duty on tonnage (Detroit)	6.21
23	M. Henderson	Excess of duty on tomato crates (Suspension Bridge.)	17.40
23	New Bedford Cordage Company.	Excess of duty on manila hemp (New Bedford)	47.80
23	H. Welter & Co	Excess of duty on tin (Memphis)	32.10
23	Harvey H. Brown	Excess of duty fees (Cleveland)	55.00
23	Dan P. Eells	do	10.00
23	T. B. Marsh & Co	Excess of duty on silk gauze (Chicago)	80.10
24	H. J. Gunn	Excess of duty on tomato crates (Suspension Bridge).	11.60
27	Binney & Smith	Excess of duty on barrels containing cement, etc. (New York).	398.70
27	A. T. Stewart & Co	Excess of duty on knit goods, m. o. f. (New York).	381.50
27	W. H. Tailer & Co	Excess of duty on account of charges, etc. (New York).	1,899.45
28	Estabrook & Eaton	Excess of duty on account of charges, etc. (Boston).	2,226.25
30	Henry W. Peabody & Co	Excess of duty on barrels containing cement, etc. (Boston).	86.45
30	Grommes & Ullrich	Excess of duty on account of charges, etc. (Chicago).	1,280.25
30	Burke, Walker & Co	do	365.80
30	Alburger, Stoer & Co	Excess of duty on account of charges, etc. (Phildelphia).	622.94
30	Cooper & Conrad	do	146.05
30	T. & W. Cochran	Excess duty on account of charges, etc. (Philadelphia.	88.00
30	March Bros., Pierce & Co	Excess duty on account of charges, etc. (Boston).	56.05
Sept. 1	Bernard Perez	Excess fees (Techè)	.95
1	George Morris	do	.95

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$471.95	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	167.50	....do	Do.
.....	126.25	....do	Do.
.....	256.75	....do	Do.
.....	123.72	Error in quantity	Do.
.....	48.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	817.25	....do	Do.
.....	506.95	....do	Do.
.....	402.65	....do	Do.
.....	7,258.48	....do	Do.
.....	31.50	Erroneous assessment	Secs. 3012½, 3013, R. S.
.....	17.61	....do	Do.
.....	10.00	Double collection	Do.
.....	17.50	Team of immigrant, free	Sec. 3012½, R. S.
.....	1.00	Erroneous collection	Sec. 3013, R. S.
.....	142.58	Exempt from duty	Sec. 3012½, R. S.
.....	30.41	Error in classification	Do.
$84,352.24	128,953.39	Exhibit C, Ex. Doc. 22, H. R., 1881	Do.
.....	13.40	Free	Do.
.....	24.15	Domestic manufactures, free	Do.
.....	94.50	Household effects, free	Do.
34.01	111.16	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
132.43	1,686.23	....do	Do.
.....	10.15	Erroneous assessment	Secs. 3012½, 3013, R. S.
.....	17.43	....do	Do.
.....	16.51	....do	Do.
.....	5.78	....do	Do.
.....	248.45	Free	Sec. 3012½, R. S.
.....	140.70	....do	Do.
.....	9.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	4.00	Exhibit 2	Do.
.....	110.43	Exhibit 3	Do.
.....	1.50	Error in liquidation	Do.
.....	43.75	Free	Do.
.....	4.65	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	6.21	Erroneous assessment	Secs. 3012½, 3013, R. S.
.....	17.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½. R. S.
.....	47.80	For ship, free	Do.
.....	32.10	Allowance for tare	Do.
.....	55.00	Act June 19, 1887	Secs. 3012½, 3013, R. S.
.....	10.00	....do	Do.
.....	80.10	Error in classification	Sec. 3012½, R. S.
.....	11.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
63.23	461.93	....do	Do.
234.85	616.35	Exhibit KK, Ex. Doc. 13, H. R., 1882	Do.
339.81	2,239.26	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
226.64	2,452.89	....do	Do.
7.44	93.89	....do	Do.
98.59	1,378.84	....do	Do.
69.20	435.00	....do	Do.
108.38	731.32	....do	Do.
37.67	183.72	....do	Do.
41.99	129.99	....do	Do.
23.42	79.47	....do	Do.
.....	.95		
.....	.95		

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
pt. 1	W. W. and C. R. Noyes	Excess duty fruit (Boston)	$617.00
3	Alexander Cappel	Excess duty cartons and boxes (Philadelphia)	322.35
3	do	do	182.15
3	do	do	38.25
3	Langfeld, Lichter & Co	Excess duty, boxes, etc. (Philadelphia)	302.35
3	do	do	87.40
4	Semon, Bache & Co	Excess duty window glass (New York)	6,224.52
4	do	do	2,178.61
4	do	do	529.01
4	do	do	1,883.96
4	J. Fitzpatrick & Co	do	2,362.29
4	do	do	239.96
4	Fleischmann & Co	do	184.46
4	do	do	207.62
4	Heroy & Marrenner	do	1,814.78
4	do	do	136.27
4	do	do	149.89
4	Holbrook Bros	do	2,139.12
4	do	do	988.77
4	H. R. Kelly & Co	Excess duty boxes (New York)	2,909.71
4	Charles J. Stevens	Excess duty barrels cement (New York)	786.00
4	Van Horn, Griffen & Co	Excess duty window glass (New York)	807.97
4	do	do	4,452.32
4	do	do	855.13
6	H. B. Claflin & Co	Excess duty laces (New York)	223.00
6	Edmund Yard, jr., & Co	do	237.20
6	Duden & Co	do	36.80
6	B. Dietz	Excess duty leather (New York)	67.37
6	I. S. Erdmann & Co	Excess duty lace (New York)	74.80
6	E. S. Jaffray & Co	do	675.40
6	Julius Kayser	Excess duty jewelry (New York)	34.70
7	Lahey & Dubord	Excess duty thread lace (New York)	540.90
7	Mills & Gibb	do	840.10
7	Morrison, Herriman & Co	do	89.20
7	Muser Bros	do	2,748.85
7	Meyerheim, Kempner & Co	do	30.80
8	F. A. Hardy & Co	Excess of duty on opera glasses (Chicago)	101.20
8	Francis A. Hardy	do	55.60
8	J. D. McBurnie & Co	Excess of duty on thread lace New York	6,630.60
8	H. B. Claflin & Co	do	85.20
9	H. & S. Pogue	Excess of duty on cartons (Cincinnati)	351.40
9	Barb & Hickox	do	29.35
9	Kohn, Adler & Co	Excess of duty on hat trimmings (Philadelphia)	118.20
9	James B. Horner	Sale of unclaimed goods (New York)	144.22
9	Anheuser-Busch Brewing Association.	Excess of duty on bottles (Saint Louis)	2.72
13	C. L. Tiffany	Interest and costs (New York)	
13	Downing, Sheldon & Co	do	
13	A. Giese & Glocke	do	
13	J. H. Mapleson	do	
13	H. Herrman, Sternbach & Co.	do	
13	Peter A. Frasse & Co	do	
13	Wm. R. Woodward *et al*	do	
13	The New Haven Clock Co	do	
13	Schulze, Berge & Kochel	do	
13	C. Von Pustan	do	
13	Wm. H. Schieffelin & Co	do	
13	Herter Brothers	do	
13	Brigg, Entz & Co	do	
13	W. H. Perego *et al*	do	
13	E. P. Gleason Manufacturing Company.	do	
13	F. Beck & Co	do	
13	A. & E. Wallach	do	
13	Fleischmann & Co	do	
15	Proctor & Brown	Excess of duty on patent picks (Chicago)	117.65
15	do	do	87.54
15	do	do	11.22
15	Addison G. Proctor	do	31.72
15	Fred. W. Wolf	Excess of duty on ice machine (Chicago)	1,045.95
15	Maudel Bros	Excess of duty on silk arrasene (Chicago)	209.80
18	John Gilluly	Excess of duty on woolen dress goods (Suspension Bridge).	2.90
18	Gideon F. Holmes	Excess of duty on manila hemp (Plymouth)	14.49
18	Thomas Larson	Excess of duty on cargo of coal (San Diego)	31.55
18	Boardman & Small	Excess of duty on cargo of laths (Newark)	11.85
18	Gardner & Thornley	Excess of duty on clearance of American vessels in coasting trade, etc. (San Francisco).	16.45

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$48.08	$665.08	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S
65.75	388.10	do	Do.
34.38	216.53	do	Do.
18.67	56.92	do	Do.
63.72	366.07	do	Do.
26.67	114.07	do	Do.
1,243.80	7,468.32	Error in quantity	Do.
342.86	2,521.47	do	Do.
103.64	632.65	do	Do.
326.11	2,210.07	do	Do.
451.41	2,813.70	do	Do.
45.52	285.48	do	Do.
44.01	228.47	do	Do.
43.10	250.72	do	Do.
368.55	2,183.33	do	Do.
29.65	165.92	do	Do.
35.70	185.59	do	Do.
428.98	2,568.10	do	Do.
181.42	1,170.19	do	Do.
337.38	3,247.09	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
68.28	854.28	do	Do.
158.43	966.40	Error in quantity	Do.
910.16	5,362.48	do	Do.
136.94	992.07	do	Do.
30.54	253.54	Exhibit H H, Ex. Doc. 13, H. R., 1882	Do.
36.64	273.84	do	Do.
5.03	41.83	do	Do.
25.10	92.47	Exhibit N, Ex. Doc. 22, H. R., 1881	Do.
6.45	81.25	Exhibit H H, Ex. Doc. 13, H. R., 1882	Do.
100.37	775.77	do	Do.
9.01	43.71	Exhibit W, Ex. Doc. 13, H. R., 1882	Do.
46.07	586.97	Exhibit H H, Ex. Doc. 13, H. R., 1882	Do.
143.43	983.53	do	Do.
18.93	108.13	do	Do.
385.35	3,134.20	do	Do.
2.87	33.67	do	Do.
6.11	107.31	Decision of circuit court	Do.
4.40	60.00	do	Do.
1,104.08	7,734.68	Exhibit H H, Ex. Doc. 13, H. R., 1882	Do.
18.94	104.14	do	Do.
.....	351.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	29.35	do	Do.
20.01	138.21	Exhibit 76, Ex. Doc. 152, H. R., 1885	Do.
.....	144.22		
.....	2.72	Duty twice paid	Do.
61.74	61.74	Suspended, no appropriation	Act of Aug. 4, 1886.
1,125.11	1,125.11	do	Do.
95.51	95.51	do	Do.
97.76	97.76	do	Do.
396.67	396.67	do	Do.
85.04	85.04	do	Do.
72.65	72.65	do	Do.
50.61	50.61	do	Do.
75.78	75.78	do	Do.
65.43	65.43	do	Do.
64.77	64.77	do	Do.
237.21	237.21	do	Do.
106.75	106.75	do	Do.
110.31	110.31	do	Do.
485.77	485.77	do	Do.
92.21	92.21	do	Do.
78.67	78.67	do	Do.
70.08	70.08	do	Do.
30.36	148.01	Judgment U. S. circuit court	Sec. 3012½, R. S.
27.24	114.78	do	Do.
23.57	34.79	do	Do.
24.96	56.68	do	Do.
137.60	1,183.55	Exhibit 4	Do.
40.14	249.94	Judgment U. S. circuit court	Do.
.....	2.90	Personal effects free	Do.
.....	14.49	For ship, free	Do.
.....	31.55	Excess of deposit	Do.
.....	11.85	Deficiency in quantity	Do.
.....	16.45	Excessive collection of fees	Sec. 26, act June 26, 1884.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Sept. 18	Vergho, Ruhling & Co.....	Excess of duty on toy saucers (Chicago).....	$4.55
18	H. Herrman, S. & Co	Interest and costs (New York)	.....
18	A. A. Low & Brothers.....	.....do	.....
18	H. Herrman, S. & Co.....	.....do	.....
18	.....do	.....do	.....
18	.....do	.....do	.....
18	H. Bernheimer, Son & Co...	.....do	.....
18	Henry Newman.....	.....do	.....
18	C. M. Vom Baur.....	.....do	.....
18	Arnold, Constable & Co	.....do	.....
18	H. Bernheimer, Son & Co ..	.....do	.....
18	N. Bloom	.....do	.....
18	F. Butterfield & Co.....	.....do	.....
18	Coffin & Hurlbut	.....do	.....
18	James Elliott & Co	.....do	.....
18	Lahey & Dubord	..... do	.....
18	Martin Bates, jr., & Co.....	.....do	.....
18	Scott Bros	.....do	.....
18	Peter Weiderer.....	.....do	.....
18	D. V. N. Williams	.....do	.....
18	C. W. Yutte & Co	.....do	.....
18	C. A. Auffmordt, H. & Co...	.....do	.....
18	Christ, Jay & Co.....	.....do	.....
18	J. A. Fischer & Achenburg.	.....do	.....
18	Reimer & Mecke	.....do	.....
18	Schulten & Hurd.....	.....do	.....
18	Wetmore, Cryder & Co.....	.....do	.....
18	Bliss, Douglas & Co	.....do	.....
18	E. Douglas & Son.....	.....do	.....
18	Kilgour, Coffin & Co.....	.....do	.....
18	G. Wolfers & Co.....	.....do	.....
18	H. Herrman, St. & Co	.....do	.....
18	C. M. Vom Baur.....	.....do	.....
18	D. H. Arnold & Co.....	.....do	.....
18	Arnold, Constable & Co.....	.....do	.....
18	C. A. Auffmordt & Co.....	.....do	.....
18	Dieckerhoff, R. & Co.....	.....do	.....
18	N. Erlanger	.....do	.....
18	Lesher, Whitman & Co.....	.....do	.....
18	E. Mommer & Co.....	.....do	.....
18	Henry Newman	.....do	.....
18	S. Rosenberg & Co.....	.....do	.....
18	Remy & Schmidt.....	.....do	.....
18	Strauss, Kupfer & Co.....	.....do	.....
18	E. Schuhmacher & Co	.....do	.....
18	M. Arnold & Co	.....do	.....
18	F. Victor & Achelis	.....do	.....
18	Arnold, C. & Co	.....do	.....
18	H. Bernheimer, Son & Co...	.....do	.....
18	S. Rosenberg & Co	.....do	.....
18	L. Weddigen & Co.....	.....do	.....
18	B. Blumenthal & Co	.....do	.....
18	Calhoun, R. & Co	.....do	.....
18	Dieckerhoff, R. & Co.....	.....do	.....
18	F. J. C. Ferris & Co.....	.....do	.....
18	Lesher, Whitman & Co.....	.....do	.....
18	Passavant & Co.....	.....do	.....
18	Rothfeld, Stern & Co	.....do	.....
18	Rothchild, Bros. & Co.....	.....do	.....
18	A. Stinehardt & Bro	.....do	.....
18	Peter Weiderer.....	.....do	.....
18	A. Wimptheimer & Co	.....do	.....
18	Nathan Erlanger	.....do	.....
18	S. Rosenberg & Co.....	.....do	.....
18	Lehmaier Bros.....	.....do	.....
18	Rothfeldt, Stern & Co	.....do	.....
18	A. & E. Flesh.....	.....do	.....
18	J. Lowenthal & Co.....	.....do	.....
18	F. J. Macnaughton & Orr....	.....do	.....
18	P. Wright & Son	.....do	.....
18	S. H. Pearce & Co	.....do	.....
18	Newell, Smith & P.....	.....do	.....
18	Dinkelspiel and O	.....do	.....
18	H. Goebeler.....	.....do	.....
18	G. W. Faber	.....do	.....
18	Edward Armstrong.....	.....do	.....
18	William Wiese	.....do	.....
18	H. Jacoby & Co.....	.....do	.....
18	John Bottomley	.....do	.....

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$4.55	Error in classification	Sec. 3012½, R. S.
$201.36	201.36	Suspended; no appropriation	Act of Aug. 4, 1886.
60.60	60.60	....do	Do.
53.38	53.38	....do	Do.
80.23	80.23	....do	Do.
74.94	74.94	....do	Do.
100.99	100.99	....do	Do.
59.54	59.54	....do	Do.
80.47	80.47	....do	Do.
233.36	233.36	....do	Do.
34.10	34.10	....do	Do.
20.58	20.58	....do	Do.
113.71	113.71	....do	Do.
5.59	5.59	....do	Do.
21.13	21.13	....do	Do.
12.19	12.19	....do	Do.
28.62	28.62	....do	Do.
2.08	2.08	....do	Do.
305.97	305.97	....do	Do.
27.94	27.94	....do	Do.
20.73	20.73	....do	Do.
499.17	499.17	....do	Do.
487.94	487.94	....do	Do.
604.27	604.27	....do	Do.
840.87	840.87	....do	Do.
799.96	799.96	....do	Do.
661.71	661.71	....do	Do.
324.67	324.67	....do	Do.
150.63	150.63	....do	Do.
181.08	181.08	....do	Do.
200.23	200.23	....do	Do.
63.72	63.72	....do	Do.
9.92	9.92	....do	Do.
135.45	135.45	....do	Do.
56.00	56.00	....do	Do.
6.72	6.72	....do	Do.
85.95	85.95	....do	Do.
770.77	770.77	....do	Do.
297.58	297.58	....do	Do.
5.16	5.16	....do	Do.
162.26	162.26	....do	Do.
24.05	24.05	....do	Do.
49.67	49.67	....do	Do.
5.23	5.23	....do	Do.
60.05	60.05	....do	Do.
122.22	122.22	....do	Do.
49.56	49.56	....do	Do.
7.02	7.02	....do	Do.
114.29	114.29	....do	Do.
26.73	26.73	....do	Do.
116.52	116.52	....do	Do.
53.89	53.89	....do	Do.
10.70	10.70	....do	Do.
.72	.72	....do	Do.
3.21	3.21	....do	Do.
40.96	40.96	....do	Do.
15.82	15.82	....do	Do.
4.42	4.42	....do	Do.
120.63	120.63	....do	Do.
6.74	6.74	....do	Do.
15.24	15.24	....do	Do.
369.79	369.79	....do	Do.
94.66	94.66	....do	Do.
161.05	161.05	....do	Do.
415.61	415.61	....do	Do.
222.16	222.16	....do	Do.
124.80	124.80	....do	Do.
24.23	24.23	....do	Do.
15.30	15.30	....do	Do.
69.09	69.09	....do	Do.
43.34	43.34	....do	Do.
30.31	30.31	....do	Do.
160.43	160.43	....do	Do.
98.51	98.51	....do	Do.
95.56	95.56	....do	Do.
159.62	159.62	....do	Do.
61.56	61.56	....do	Do.
63.08	63.08	....do	Do.
83.40	83.40	....do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Sept. 18	F.S.Schlesinger, and Schles. & A.	Interest and costs (New York)	
18	F. Butterfield & Co	do	
18	L. and M. Kahn	do	
18	F. Cottenet & Atherton	do	
18	Lottimer & Large, and Lot., L. & E.	do	
18	H. Herrman, St. & Co	do	
18	Levi Bros	do	
18	W. F. Milton & Co	do	
18	H.H.Schweitering, St. & Co.	do	
18	L. Weddigen & Co	do	
18	W. H. Wisner & Co	do	
18	W. H. Graef & Co	do	
18	W. F. Milton & Co	do	
18	Arnold, Rothfeld & Co	do	
18	Dieckerhoff, R. & Co	do	
18	J. D. McBurnie & Co	do	
18	W. R. Peters & Co	do	
18	Rothfeld, Stern & Co	do	
18	C. M. Vom Baur	do	
18	Muser Bros	do	
18	Dieckerhoff, R. & Co	do	
18	Kunhardt & Co	do	
18	Muser Bros	do	
18	Hirschfeld & Stern	do	
18	D. H. Arnold & Co	do	
18	H. Bernheimer, Son & Co	do	
18	N. Erlanger	do	
18	J. W. Goddard & Son	do	
18	Lesher, Whitman & Co	do	
18	E. Schuhmacher & Co	do	
18	C. M. Vom Baur	do	
18	F. Hoose	do	
18	F. A. Hirsch	do	
18	E. Unkart	do	
18	Babcock Bros. & Co	do	
18	Joseph Byrne & Co	do	
18	W. Cunningham & Son	do	
18	Rothfeld, Stone & Co	do	
18	F. Victor & Achelis	do	
18	Arnold, C. & Co	do	
18	W. F. Milton & Co	do	
18	H. Wolff & Co	do	
18	A. Wimpfheimer & Co	do	
18	H. Fogg & Co	do	
18	Fleitmann & Co	do	
18	H. Fogg & Co	do	
18	Duden & Co	do	
18	A. Wimpfheimer & Co	do	
18	Fisk, Clarke & Flagg	do	
18	A. Giese & Glocke	do	
18	Kasebier & Androvette	do	
18	S. Rosenberg & Co	do	
18	Fleitmann & Co	do	
18	H. Hennequin & Co	do	
18	Yard, G. & Co., and E. Yard & Co.	do	
18	De Bary & Sch. and F. De Bary.	do	
18	Robert Donald	do	
18	Lahey & Dubord	do	
18	W. H. Wisner & Co	do	
18	O. W. Pollitz & Co	do	
18	Howard Fleming	do	
18	A. C. Babson	do	
18	Galway & Casado	do	
18	James Brand	do	
18	H. Fleming	do	
18	Sinclair & Babson	do	
18	E. S. Jaffrey & Co	do	
18	Levi Bros	do	
18	Albert Lorsch	do	
18	J. A. Maas & Co	do	
18	T. Ollesheimer	do	
18	Stone & Rosenblatt	do	
18	F. Victor & Achelis	do	
18	A. C. Babson	do	
18	E. Fougera & Co	do	

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refnnd.	Law under which refund was made.
$74.68	$74.68	Suspended; no appropriation	Act of Aug. 4, 1886.
5.30	5.30	do	Do.
40.97	40.97	do	Do.
133.79	133.79	do	Do.
748.73	748.73	do	Do.
5.79	5.79	do	Do.
14.12	14.12	do	Do.
197.28	197.28	do	Do.
281.51	281.51	do	Do.
42.19	42.19	do	Do.
2,340.66	2,340.66	do	Do.
221.99	221.99	do	Do.
2,247.81	2,247.81	do	Do.
83.35	83.35	do	Do.
34.19	34.19	do	Do.
661.72	661.72	do	Do.
459.48	459.48	do	Do.
6.13	6.13	do	Do.
122.12	122.12	do	Do.
194.72	194.72	do	Do.
.92	.92	do	Do.
191.18	191.18	do	Do.
92.06	92.06	do	Do.
197.88	197.88	do	Do.
.65	.65	do	Do.
5.01	5.01	do	Do.
1.83	1.83	do	Do.
15.89	15.89	do	Do.
1.73	1.73	do	Do.
2.42	2.42	do	Do.
99.07	99.07	do	Do.
358.55	358.55	do	Do.
31.83	31.73	do	Do.
151.86	151.86	do	Do.
73.84	73.84	do	Do.
232.06	232.06	do	Do.
342.85	342.85	do	Do.
58.54	58.54	do	Do.
.80	.80	do	Do.
35.51	35.51	do	Do.
33.19	33.19	do	Do.
7.95	7.95	do	Do.
87.95	87.95	do	Do.
522.94	522.94	do	Do.
34.90	34.90	do	Do.
362.52	362.52	do	Do.
10.92	10.92	do	Do.
30.42	30.42	do	Do.
3.95	3.95	do	Do.
58.82	58.82	do	Do.
281.11	281.11	do	Do.
27.50	27.50	do	Do.
190.27	190.27	do	Do.
39.15	39.15	do	Do.
144.33	144.33	do	Do.
159.09	159.09	do	Do.
243.03	243.03	do	Do.
11.82	11.82	do	Do.
37.18	37.18	do	Do.
169.99	169.99	do	Do.
50.70	50.70	do	Do.
43.98	43.98	do	Do.
282.00	282.00	do	Do.
521.55	521.55	do	Do.
385.69	385.69	do	Do.
184.89	184.89	do	Do.
77.42	77.42	do	Do.
10.62	10.62	do	Do.
238.21	238.21	do	Do.
24.59	24.59	do	Do.
56.22	56.22	do	Do.
27.99	27.99	do	Do.
192.26	192.26	do	Do.
340.10	340.10	do	Do.
53.67	53.67	do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Sept. 18	Peter A. Frasse & Co	Interest and costs (New York)	
18	A. Klipstein	do	
18	F. Kroeber	do	
18	W. Pickhardt & K	do	
18	Rothe & Lips	do	
18	Montgomery & Co	do	
18	L. A. Solomon & Bro	do	
18	W. H. Schieffelin & Co	do	
18	Gabriel & Schall	do	
18	Gustav Grawitz	do	
18	Hecht Bros	do	
18	A. C. Babson	do	
18	Auffmordt, H. & Co	do	
18	P. Schirer & Co	do	
18	Peter Weiderer	do	
18	James Brand	do	
18	Farnam & Graef	do	
18	A. Perier *et al*	do	
18	C. C. Abell & Co	do	
18	Austin, Nichols & Co	do	
18	Levy & Levis	do	
18	J. Domerque & Co	do	
18	R. F. Downing & Co., and Downing, S. & Co.	do	
18	E. P. Gleason Manufacturing Company.	do	
18	Richard Gough	do	
18	J. D. Nordlinger	do	
18	Roberts, Cushman & Co	do	
18	Sgobel & Day	do	
18	G. M. Thurmauer	do	
18	John Wakeman & Co	do	
18	H. Wolff	do	
18	F. Gottschalk	do	
18	Gustav Grawitz	do	
18	Levy & Levis	do	
18	F. G. Strohmeyer & Co	do	
18	G. M. Thurnauer	do	
18	A. C. Babson	do	
18	James Brand	do	
18	Howard Fleming	do	
18	Gabriel & Schall	do	
18	H. Herrman, St. & Co	do	
18	Marcial & Co	do	
18	Schorestene Fréres	do	
18	Sinclair & Babson	do	
18	H. Herrman, St. & Co	do	
18	T. W. Morris & Co	do	
18	C. J. Stevens	do	
18	David Wylie	do	
18	Semon, Bache & Co	do	
18	Fisk, Clark & Flagg	do	
18	Fleischmann & Co	do	
18	Healy & Co	do	
18	H. Herrman, St. & Co	do	
18	Holbrook Bros	do	
18	Thirion, M. & Co	do	
18	H. Herrmann, St. & Co	do	
20	P. R. Woodman	Interest and costs (San Francisco)	
20	Falkner, Bell & Co	do	
20	Enneking Bros	Interest and costs (Cincinnati, Ohio)	
20	H. Enneking, H. & Co	do	
20	Grever, T. & Co	do	
20	J. Maguire & Co	do	
20	Nienaber, Son & Co	do	
20	Knost Bros. & Co	do	
20	Strobel & Wilken	do	
20	Knost Bros. & Co	do	
20	Strobel & Wilken	do	
20	Legrange E. Scrafford and C. H. Philo.	Interest and costs (Ogdensburgh)	
20	Newton & Hoit	do	
20	Spencer H. Stearns	do	
21	William Wall's Sons	Excess of duty on manila hemp (New York)	$16.41
21	do	do	28.12
21	Slover and Tyler	do	28.75
21	Harry Morton	Excess of duty on watchmaker's tools (Suspension Bridge).	4.05
21	Marshall Field & Co	Excess of duty on cotton cloth (Chicago)	2.95

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$22.60	$22.60	Suspended; no appropriation	Act of Aug. 4, 1886
282.99	282.99	do	Do.
12.53	12.53	do	Do.
67.53	67.53	do	Do.
419.09	419.09	do	Do.
35.96	35.96	do	Do.
49.30	49.30	do	Do.
45.56	45.56	do	Do.
121.13	121.13	do	Do.
135.89	135.89	do	Do.
19.25	19.25	do	Do.
24.60	24.60	do	Do.
509.84	509.84	do	Do.
967.41	967.41	do	Do.
2.52	2.52	do	Do.
49.03	49.03	do	Do.
90.35	90.35	do	Do.
89.34	89.34	do	Do.
72.23	72.23	do	Do.
13.91	13.91	do	Do.
367.65	367.65	do	Do.
89.49	89.49	do	Do.
24.23	24.23	do	Do.
169.96	169.96	do	Do.
9.98	9.98	do	Do.
197.53	197.53	do	Do.
231.62	231.62	do	Do.
32.04	32.04	do	Do.
68.18	68.18	do	Do,
40.59	40.59	do	Do.
10.61	10.61	do	Do.
13.33	13.33	do	Do.
30.06	30.06	do	Do.
13.75	13.75	do	Do.
32.20	32.20	do	Do.
37.17	37.17	do	Do.
135.94	135.94	do	Do.
123.02	123.02	do	Do.
105.29	105.29	do	Do.
30.88	30.88	do	Do.
12.55	12.55	do	Do.
35.04	35.04	do	Do.
44.22	44.22	do	Do.
112.46	112.46	do	Do.
227.51	227.51	do	Do.
406.27	406.27	do	Do.
252.98	252.98	do	Do.
34.08	34.08	do	Do.
48.38	48.38	do	De.
71.53	71.53	do	Do.
16.98	16.98	do	Do.
7.96	7.96	do	Do.
24.05	24.05	do	Do.
16.45	16.45	do	Do.
149.64	149.64	do	Do.
184.94	184.94	do	Do.
107.58	107.58	do	Do.
255.68	255.68	do	Do.
25.91	25.91	do	Do.
23.51	23.51	do	Do.
7.50	7.50	do	Do.
22.11	22.11	do	Do.
19.96	19.96	do	Do.
94.15	94.15	do	Do.
14.79	14.79	do	Do.
4.53	4.53	do	Do.
23.97	23.97	do	Do.
3.19	3.19	do	Do.
15.64	15.64	do	Do.
6.18	6.18	do	Do.
.....	16.41	For ship, free	Sec. 3012½, R. S.
.....	28.12	do	Do.
.....	28.75	do	Do.
.....	4.05	Immigrants' tools, free	Do.
.....	2.95	Error in classification	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Sept. 21	Marshall Field & Co	Excess of duty on bamboo blinds (Chicago)	$7.65
21	James Hayes	Excess of duty on cotton balls (Chicago)	1.80
21	H. O. Blom	Excess of duty on herring (Chicago)	4.00
21	A. Caproni	Excess of duty on wine (Chicago)	63.75
21	Newman, Sulzbacher and Wedeles.	Excess of duty on silk-striped cotton cloth (Chicago).	24.45
21	H. Jeffrey	Excess of tonnage duty on steamer *City of Montreal* (Detroit).	5.94
21	Ashley and Mitchell	Excess of tonnage duty on steamer *Riverside* (Detroit).	15.45
21	W. H. McLean	Excess of tonnage duty on barge *Endeavor* (Detroit).	2.37
21	F. Lepire	Excess of tonnage duty on scow *Julia Miner* (Detroit).	1.26
21	Detroit, Belle Isle and Windsor Ferry Co.	Excess of tonnage duty on ferry steamboat *Sappho* (Detroit).	9.24
21	William Cavers	Excess of tonnage duty on British schooner *Celtis* (Toledo).	13.23
21	John Marshall	Excess of tonnage duty on British schooner *Norway* (Toledo).	9.95
21	N. L. Case	Excess of tonnage duty on American schooner *I. L. Quinby* (Toledo).	4.98
21	James Stewart	Excess of tonnage duty on British schooner *E. H. Foster* (Edgartown).	3.72
21	A. B. Morton & Sons	Excess of tonnage duty on American bark *Don Justo* (Baltimore).	21.27
21	Abbott & Co	Interest and costs (Boston)	
21	Jere Abbott & Co	do	
21	Page, Newell & Co	do	
21	do	do	
21	Naylor & Co	do	
21	Jere Abbott & Co	do	
21	C. F. Hovey & Co	do	
21	do	do	
31	do	do	
21	John C. Claffin & Co	do	
21	R. G. Norris & Co	do	
21	Young, Walton & Co	do	
21	Waldo Bros	do	
21	W. W. and C. R. Noyes	do	
21	S. S. Pierce & Co	do	
21	Coleman, Mead & Co	do	
21	Howard Fleming	do	
21	Brown, Duvall & Co	do	
21	Estabrook & Eaton	do	
21	S. S. Pierce & Co	do	
21	Simons, Hatch & W	do	
21	Hyneman Bros	do	
21	D. H. Tully & Co	do	
21	Hawley, Folsom & M	do	
21	Lally & Collins	do	
21	Charles P. Perkins	do	
21	Seavey, Foster & B	do	
21	Lally, Linch & Collins	do	
21	Simons, Hatch & W	do	
21	A. H. Hardy & Co	do	
21	Hawley, Folsom & M	do	
21	Claflin, Larrabee & Co	do	
22	Habicht, Scrivener & Co	Excess of fees (New York)	32.40
22	Kautzler & Hargis	Excess of charges (Chicago)	1 304.50
22	John V. Farwell & Co	do	1, 248.75
22	Alburger, Stoer & Co	Interest and costs (Philadelphia)	
22	Werner, Itschner & Co	do	
22	George C. Hagner	do	
22	Harrington & Goodman	do	
22	E. Thiele	do	
22	do	do	
22	Marcial & Co	do	
22	Morris Ebert	do	
22	George V. Morey	do	
22	Howard Fleming	do	
22	Max Von Augern	do	
22	Belloni & Co	do	
22	Camm & Thomas	do	
22	T. R. Keator & Co	do	
22	Churchman & Co	do	
22	McCallum, Crease & Sloan	do	
22	S. Fuguet & Sons	do	
22	A. Frohmann & Co	do	

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$7.65	Exhibit 5	Sec. 3012½, R. S.
.....	1.80	Error in classification	Do.
.....	4.00	...do	Do.
.....	63.75	.....do	Do.
.....	24.45	.....do	Do.
.....	5.94	Error in collection	Sec. 3013, R. S.
.....	15.45	.....do	Do.
.....	2.37	.....do	Do.
.....	1.26	.....do	Do.
.....	9.24	.....do	Do.
.....	13.23	.....do	Do.
.....	9.95	.....do	Do.
.....	4.98	.....do	Do.
.....	3.72	Double payment	Do.
.....	21.27	Error	Do.
$133.26	133.26	Suspension; no appropriation	Act of Aug. 4, 1886.
333.92	333.92	.....do	Do.
1,160.64	1,160.64	.....do	Do.
492.67	492.67	.....do	Do.
511.83	511.83	.....do	Do.
784.04	784.04	.....do	Do.
136.01	136.01	.....do	Do.
244.03	244.03	.....do	Do.
289.26	289.26	.....do	Do.
46.17	46.17	.....do	Do.
80.47	80.47	.....do	Do.
8.29	8.29	.....do	Do.
39.13	39.13	.....do	Do.
64.63	64.63	.....do	Do.
65.23	65.23	.....do	Do.
230.36	230.36	.....do	Do.
51.59	51.59	.....do	Do.
94.03	94.03	.....do	Do.
90.98	90.98	.....do	Do.
2.17	2.17	.....do	Do.
168.34	168.34	.....do	Do.
52.54	52.54	.....do	Do.
151.02	151.02	.....do	Do.
11.62	11.62	.....do	Do.
63.28	63.28	.....do	Do.
51.00	51.00	.....do	Do.
52.05	52.05	.....do	Do.
26.04	26.04	.....do	Do.
58.95	58.95	.....do	Do.
79.89	79.89	.....do	Do.
17.56	17.56	.....do	Do.
730.58	730.58	.....do	Do.
63.14	100.54	Decision Supreme Court	Do.
150.69	1,455.19	Exhibit 22, Ex. Doc. 10, H. R., 1850	Sec. 3012½ R. S.
160.84	1,409.59	.....do	Do.
66.16	66.16	Suspended; no appropriation	Act of Aug. 4, 1886.
9.55	9.55	.....do	Do.
29.59	29.59	.....do	Do.
8.21	8.21	.....do	Do.
37.53	37.53	.....do	Do.
56.52	56.52	.....do	Do.
26.45	26.45	.....do	Do.
13.21	13.21	.....do	Do.
20.53	20.53	.....do	Do.
49.92	49.92	.....do	Do.
18.48	18.48	.....do	Do.
21.03	21.03	.....do	Do.
23.86	23.86	..... do	Do.
14.90	14.90	.....do	Do.
24.30	24.30	.....do	Do.
47.04	47.04	.....do	Do.
56.96	56.96	.....do	Do.
23.39	23.39	.....do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Sept. 22	Wilson & Bradbury	Interest and costs (Philadelphia)	
22	R. Williams & Co	do	
22	S. Fuguet & Sons	do	
22	Joel J. Bailey & Co	do	
22	M. E. McDowell & Co	do	
22	do	do	
22	do	do	
22	John Wagner	do	
24	E. N. Hurlbut & Co	Interest and costs (Chicago)	
24	J. H. Lesher & Co	do	
24	G. W. Sheldon & Co	do	
24	Charles Glauz	do	
24	Francis A. Harvay *et al*	do	
24	F. A. Hardy & Cox	do	
24	Francis A. Hardy	do	
24	Otto Young & Co	do	
24	do	do	
24	Louis Manasse	do	
24	The Elgin N. W. Company	do	
24	Charles Glauz	do	
24	L. Manasse	do	
24	Otto Young & Co	do	
24	Best & Russell	do	
24	Chapin & Gore	do	
24	Kautzler & Hargis	do	
24	Adolph Shire	do	
24	W. H. Schimpferman & Son	do	
24	Sprague, Warner & Co	do	
24	Otto Young & Co	do	
24	Marshall, F., & Co	do	
24	Sprague, W., & Co	do	
24	Best, Russell & Co	do	
24	A. S. Gage & Co	do	
24	Grommes & Ullrich	do	
24	E. N. Hurlbut	do	
24	Kautzler & Hargis	do	
24	Lindauer Bros. & Co	do	
24	W. H. Schimpferman & Son	do	
24	Grommes & Ullrich	do	
24	Chapin & Gore	do	
24	Adolph Shire	do	
24	Hamburger Bros. & Co	do	
24	W. H. Schimpferman & Sons	do	
24	Stephen Paddon & Co	do	
24	Lindauer Bros. & Co	do	
24	Wm. Cochrane	do	
24	Chas. Gossage & Co	do	
24	Maudel Brothers	do	
24	Wilson Brothers	do	
24	Root & Sons' Music Co	do	
24	James H. Walker & Co	do	
24	Kautzler & Hargis	do	
24	Lehman & Kinsman	do	
24	Best, Russell & Co	do	
24	A. Shire	do	
24	Lindauer Bros. & Co	do	
24	Marshall, Field & Co	do	
24	Best, Russell & Co	do	
24	John V. Farwell & Co	do	
24	Edson, Keith & Co	do	
24	Carson, Pirie, S. & Co	do	
24	Vergho, Ruhling & Co	do	
24	John Girmschied	do	
24	Maudel Bros	do	
24	Jacob Meyer & Bros	do	
24	Wilson Bros	do	
24	Vergho, Ruling & Co	do	
24	Carson, Pirie, S. & Co	do	
24	Burley & Tyrrell	do	
24	Wm. Cochrane	do	
24	Burke, Walker & Co	do	
24	A. S. Gage & Co	do	
24	John W. Goetz & Co	do	
34	Lyon & Healy	do	
24	C. W. & E. Pardridge & Co	do	
24	Vergho, Ruhling & Co	do	
24	Wilson Bros	do	
24	Marshall Field & Co	do	
24	Burke, Walker & Co	do	

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$46.13	$46.13	Suspended; no appropriation	Act of Aug. 4, 1886.
48.70	48.70	do	Do.
109.70	109.70	do	Do.
70.21	70.21	do	Do.
37.77	37.77	do	Do.
33.23	33.23	do	Do.
44.32	44.32	do	Do.
21.50	21.50	do	Do.
56.88	56.88	do	Do.
140.77	140.77	do	Do.
24.30	24.30	do	Do.
66.68	66.68	do	Do.
49.69	49.69	do	Do.
24.05	24.05	do	Do.
58.32	58.32	do	Do.
167.20	167.20	do	Do.
57.63	57.63	do	Do.
62.95	62.95	do	Do.
45.97	45.97	do	Do.
34.19	34.19	do	Do.
62.46	62.46	do	Do.
3.56	3.56	do	Do.
124.19	124.19	do	Do.
165.07	165.07	do	Do.
39.03	39.03	do	Do.
77.48	77.48	do	Do.
42.38	42.38	do	Do.
35.43	35.43	do	Do.
15.70	15.70	do	Do.
213.13	213.13	do	Do.
318.58	318.58	do	Do.
37.88	37.88	do	Do.
42.92	42.92	do	Do.
38.55	38.55	do	Do.
36.12	36.12	do	Do.
413.38	413.38	do	Do.
50.64	50.64	do	Do.
39.94	39.94	do	Do.
175.89	175.89	do	Do.
47.72	47.72	do	Do.
41.06	41.06	do	Do.
44.28	44.28	do	Do.
32.14	32.14	do	Do.
33.74	33.74	do	Do.
31.75	31.75	do	Do.
28.90	28.90	do	Do.
34.67	34.67	do	Do.
29.41	29.41	do	Do.
141.23	141.23	do	Do.
63.52	63.52	do	Do.
68.67	68.67	do	Do.
61.42	61.42	do	Do.
72.76	72.76	do	Do.
130.50	130.50	do	Do.
69.31	69.31	do	Do.
30.67	30.67	do	Do.
1,167.78	1,167.78	do	Do.
90.50	90.50	do	Do.
167.53	167.53	do	Do.
64.87	64.87	do	Do.
187.97	187.97	do	Do.
54.26	54.26	do	Do
40.73	40.73	do	Do.
154.24	154.24	do	Do.
62.54	62.54	do	Do.
166.06	166.06	do	Do.
53.43	53.43	do	Do.
219.54	219.54	do	Do.
72.14	72.14	do	Do.
58.13	58.13	do	Do.
31.27	31.27	do	Do.
82.62	82.62	do	Do.
61.69	61.69	do	Do.
112.82	112.82	do	Do.
38.51	38.51	do	Do.
30.94	30.94	do	Do.
39.01	39.01	do	Do.
1,353.28	1,353.28	do	Do.
95.65	95.65	do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Sept. 24	James H. Walker & Co	Interest and costs (Chicago)	
24	Wilson Bros	do	
24	Newman, Sulzbacher & W	do	
24	Grommes & Ulrich	do	
24	J. M. Pendleton & Co	Excess of fees (New York)	$19.80
24	Poppenhusen & Konig	do	9.80
24	C. Morlat & Co	do	14.80
24	do	do	39.60
24	Frederick Berly	do	139.80
24	Pascal, Dubedat & Co	Excess of duty, olive oil (San Francisco)	10.50
24	James de Frunery & Co	do	89.25
24	Sweitzer, Sachs & Co	Excess of duty on buttons (San Francisco)	16.00
24	Cruz Bros	Excess of duty on chairs (Key West)	3.50
24	W. A. Leonard	Excess of fees, yacht *Leah May* (Cape Vincent)	5.00
24	E. R. Grant	Excess of duty on one old phæton (Duluth)	35.00
25	Kurtz, Stuboeck & Co	Excess of duty through wrong valuation, etc. (New York).	3,985.90
25	Lawrence, Giles & Co	Surplus from sales of unclaimed goods (New York).	79.04
25	Kasebier & Androvette	Excess of duty on shellac varnish (New York)	220.75
25	H. Nordlinger & Co	Excess of duty on beans (New York)	498.80
28	Wm. Wall's Sons	Excess of duty on hemp (New York)	18.34
28	Haas & Weiss	Excess of duty on dress goods, handkerchiefs, etc. (Cincinnati).	50.40
28	Strobel & Wilken	Excess of duty on cartons, etc. (Cincinnati)	589.40
28	Knast Bros. & Co	do	520.70
30	B. J. Semmes & Co	Excess of duty on 10 barrels whisky (Memphis)	13.95
30	E. A. Booth	Excess of tonnage dues (Sandusky)	9.16
30	Joseph King	Excess of tonnage dues (Detroit)	16.71
30	John Thorburn	do	5.70
30	D. F. Kae	do	.93
30	D. B. Odette	do	.78
30	Purdy & Nicholas	Excess of duties on account of charges (New York).	14,232.95
30	E. Thiele	do	5,812.00
30	T. R. Keator & Co	do	2,123.40
30	Root & Sons' Music Company	Excess of duties on musical instruments (Chicago)	24.75
Oct. 2	Cooper & Conard	Excess of duties on account of charges (Philadelphia).	397.95
2	Strawbridge & Clothier	do	551.45
2	Harrington & Goodman	do	289.75
2	Strawbridge & Clothier	do	537.65
2	S. V. Fornaris & Co	Surplus from sale of unclaimed merchandise (New Orleans).	23.93
4	Bradford, Thomas & Co	Excess of duty on charges, etc. (Boston)	1,142.45
4	Otto Young & Co	Excess of duty on opera-glasses set with pearl (Chicago).	276.70
4	Giles Bros. & Co	do	50.80
4	F. A. Hardy & Co	Excess of duty on opera-glasses, etc., set with pearl (Chicago).	111.10
4	Francis A. Hardy	do	82.40
4	Louis Manasse	do	106.60
4	Bradford, Thomas & Co	Excess of duty on charges, etc. (Boston)	622.20
4	Chas. B. Perkins	do	1,133.50
4	Otto Heinze & Co	Excess of duty on charges, etc. (New York)	11,787.85
4	Lesher, Whitman & Co	do	2,920.20
4	L. Strauss & Co	do	835.71
4	Healy & Co	do	581.30
4	H. R. Kelly & Co	do	911.00
4	R. H. Wolff & Co	do	280.40
4	John Lowitz	do	115.00
4	H. C. Hawthorne	do	49.40
4	C. Haussman & Waentig	do	23.40
4	Hazen, Todds & Co	do	182.40
7	Randall Goodale & Co	Excess of duty on hemp (Boston)	6.64
7	do	Excess of duty on wire rope (Boston)	226.30
7	Joseph Nickerson & Co	do	44.56
7	Hinckley Bros. & Co	do	11.94
7	Franklin McVeagh & Co	Excess of duty on prepared vegetables (Chicago)	98.40
7	William H. Floyd & Son	Excess of duty on baskets (Saint Joseph)	53.90
7	New Bedford Cordage Co	Excess of duty on hemp used in construction and repairs of vessels (New Bedford).	341.06
8	Mihalovitch, Fletcher & Co.	Excess of duty on glass bottles (Cincinnati)	8.15
11	Howard Ives	Excess of duty on boxes containing cigars (New York.)	1,728.50
12	José M. Vela	Excess of duty on animals (Corpus Christi)	6.60
13	Best, Russell & Co	Excess of duty on cigar bands (Chicago)	16.75
13	Lilienfeld Bros. & Mayer	do	15.00
13	F. H. Clarke & Co	do	4.75

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$59.37	$59.37	Suspended; no appropriation	Act of Aug. 4, 1886.
258.10	258.10	..... do	Do.
56.49	56.49	.....do	Do.
139.61	139.61	.....do	Do.
41.73	61.53	Exhibit 53, Ex. Doc. 152, H. R., 1885	Sec. 3012½, R. S.
25.98	35.78	.....do	Do.
32.02	46.82	.....do	Do.
75.78	115.38	.....do	Do.
266.57	406.37	.....do	Do.
.....	10.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	89.25	.....do	Do.
.....	16.00	.....do	Do.
.....	3.50	Short shipment	Do.
.....	5.00	Paid in excess	Sec. 3013.
.....	35.00	Household effects, free	Sec. 3012½, R. S.
1,577.12	5,563.02	Erroneous valuation Chinese tael	Do.
.....	79.04		
34.42	255.17	Exhibit 50, Ex. Doc. 16, H. R., 1885	Do.
72.08	570.88	Exhibit 5, Ex. Doc. 10, H. R., 1886	Do.
.....	18.34	Repair of ship, free	Do.
21.00	71.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
91.85	681.25	.....do	Do.
75.65	596.35	.. do	Do.
.....	13.95	Error in quantity	Do.
.....	9.16	Paid in excess	Sec. 3013. R. S.
.....	16.71	Erroneous assessment	Sec. 3012½, R. S.
.....	5.70	.....do	Do.
.....	.93	.....do	Do.
.....	.78	.....do	Sec. 3013, R. S.
1,704.25	15,937.20	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
687.62	6,499.62	.....do	Do.
249.39	2,372.79	.....do	Do.
26.31	51.06	.....do	Do.
47.48	445.43	.....do	Do.
60.63	612.08	.....do	Do.
48.38	368.13	.....do	Do.
93.97	631.62	.....do	Do.
.....	23.93		
94.64	1,237.09	.....do	Do.
53.12	329.82	Judgment U. S. circuit court	Do.
27.08	77.88	.....do	Do.
51.19	162.29	.....do	Do.
56.43	139.83	.....do	Do.
28.76	135.36	.....do	Do.
121.59	743.79	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
130.41	1,263.91	.....do	Do.
1,815.39	13,603.24	.....do	Do.
356.38	3,276.58	.....do	Do.
88.59	924.30	.....do	Do.
123.37	704.67	.....do	Do.
166.05	1,077.05	.....do	Do.
35.26	315.66	.....do	Do.
31.37	146.37	.....do	Do.
14.72	64.12	.....do	Do.
12.84	36.24	.....do	Do.
32.92	215.32	.....do	Do.
.....	6.64	For ship, free	Do.
.....	226.30	.....do	Do.
.....	44.56	.....do	Do.
.....	11.94	.....do	Do.
.....	98.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	53.90	.....do	Do.
.....	341.06	For ship, free	Do.
.....	8.15	Damage allowance	Do.
241.88	1,970.38	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	6.60	Short shipment	Do.
.....	16.75	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	15.00	.....do	Do.
.....	4.75	.....do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Oct. 13	Baughart Bros	Excess of duty on cigar bands (Chicago)	$1.50
13	Charles H. Slack	do	2.25
13	Sprague Warner & Co	do	1.25
13	A. Shire	do	5.75
13	Fuller and Fuller Co	Excess of duty of charges, etc. (Chicago)	17.75
13	W. J. Wallis	Excess of duty on gilt wares (shortage) (Chicago)	37.80
13	William Wall's Sons	Excess of duty on hemp (repairs of vessels) (New York).	43.75
13	F. Beck & Co	Interests and costs. (Report No. 20016) (New York).	
13	Benkard & Hutton	Interests and costs. (Report No. 20058) (New York).	
13	John Wannamaker	Excess duty, cartons, etc. (Philadelphia)	813.40
14	Lilimfeld Bros. & Mayer	Excess duty, cigar bands (Chicago)	1.25
14	C. A. Cook	Excess duty, tonnage dues (Detroit)	3.75
14	Louis Lemon	do	.72
14	U. Koen & Co	Excess duty, boxes containing cigars (New Orleans).	1,999.75
15	Oberteuffer, Abegg & Daeniker.	Excess duty, coverings and packing charges, etc. (New York).	140.80
15	J. R. Edwards	Excess duty, old metal (Mobile)	78.93
16	A. Steinhardt & Bro	Excess duty, charges, etc. (New York)	125.65
16	J. S. Johnson	do	8,317.05
16	Thomas Leeming & Co	do	5,502.50
16	Nathan Samuel	Excess duty, cigars (Boston)	186.25
16	Hermann, Passavant & Co	Excess duty, charges and commissions on merchandise (New York).	8.40
16	Coleman, Mead & Co	Excess duty, hosiery, gloves (Boston)	7,453.35
16	S. L. Jones & Co	Sale of tea seized (San Francisco)	
16	Razee & Ludlow	Excess duty, grease (Chicago)	42.00
16	Charles H. Besley & Co	do	87.00
18	Bee Line Transportation Co.	Excess duty, charges (Perth Amboy)	297.40
18	S. S. Pierce & Co	Excess duty, cigars (Boston)	1,276.75
19	Gideon F. Holmes, treasurer	Excess duty, hemp (Plymouth)	40.67
19	R. F. Downing & Co	Surplas from sale of unclaimed damaged goods (New York).	57.69
21	Michaelis & Lindermann	Excess duty on boxes containing cigars (New York.)	1,048.00
21	S. L. Prager & Co	Excess duty on boxes containing artificial flowers (New York).	362.25
22	B. F. Dewees	Excess duty on charges, etc. (Philadelphia)	157.35
22	E. T. Steel & Co	do	228.19
22	George Zorn & Co	do	81.90
22	Brown DeTurck & Co	do	72.00
22	Cook & Bro	do	44.40
22	E. Bradford, Clarke & Co	do	25.50
22	William H. Horstmann & Sons.	do	935.86
22	John Thornton & Co	do	402.35
25	The California Southern R. R. Co.	Excess duty on coal (San Diego)	4.84
25	James Keenan	Excess duty on diamond drill domestic manufactures (El Paso).	365.85
25	Jos. Nickerson & Co	Excess duty on wire rope (Boston)	11.18
25	Randall, Goodale & Co	do	13.84
27	Hinckley Bros. & Co	do	307.65
27	The John Shillito Company	Excess of duty on charges, etc. (Cincinnati)	63.60
27	Haas & Weiss	do	13.80
27	Alms & Doepke	do	418.40
27	Strobel & Wilken	Excess of duty on charges, etc.; reports 19879 and 19914 (Cincinnati).	
27	Knost Bros. & Co	do	
27	M. S. Shapleigh & Co	Excess of duty on charges, etc. (Philadelphia)	381.15
27	Gutwillig & Schiff	Excess of duty on charges, etc. (New York)	3,547.85
27	Lozano, Pendas & Co	do	28.50
27	A. A. Thomson & Co	Excess of duty on tin plates (New York)	906.21
27	Page, Newell & Co	Interest; report No. 18485 (Boston)	
27	Belloni & Co	Excess of duty on barrels containing cement (New York).	873.60
27	Howard Fleming	do	175.80
27	Gabriel & Schall	do	121.20
27	O. G. Hempstead & Son	Excess of duty on charges, etc. (Philadelphia)	31.20
27	Stewart, Wallace, Atkinson & Co.	do	39.40
27	Henry Tilge & Co	do	44.20
27	Peter Wright & Sons	do	779.95
27	George B. Stacy	Excess of duty on bicycle (Burlington, Vt)	22.75

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$1.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	2.25	.....do	Do.
.....	1.25	.....do	Do.
.....	5.75	.....do	Do.
.....	17.75	.....do	Do.
.....	37.80	Short shipment	Do.
.....	43.75	For ship, free	Do.
$0.82	82	Suspended; no appropriation	Act of Aug. 4, 1886.
36.64	36.64	.....do	Do.
150.17	963.57	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	1.25	.....do	Do.
.....	3.75	Erroneous assessment	Sec. 3013.
.....	.72	.....do	Do.
349.99	2,349.74	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
151.60	292.40	.....do	Do.
.....	78.93	Sheathing metal removed from ship	Do.
33.11	158.76	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
935.90	9,252.95	.....do	Do.
614.67	6,117.17	.....do	Do.
43.40	229.65	.....do	Do.
54.03	62.43	.....do	Do.
888.56	8,341.91	.....do	Do.
289.38	289.38		
25.41	67.41	Judgment United States circuit court	Sec. 3012½, R. S.
26.72	113.72	.....do	Do.
.....	297.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
156.56	1,433.31	.....do	Do.
.....	40.67	For ship, free	Do.
.....	57.69		
174.68	1,222.68	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
79.62	441.87	.....do	Do.
51.23	208.58	.....do	Do.
50.37	278.56	.....do	Do.
22.66	104.56	.....do	Do.
25.90	97.90	.....do	Do.
20.38	64.78	.....do	Do.
16.66	42.16	.....do	Do.
162.21	1,098.07	.....do	Do.
33.23	435.58	.....do	Do.
.....	4.84	Excess of deposits	Do.
.....	365.85	Domestic manufacture	Do.
.....	11.18	For ship, free	Do.
.....	13.84	.....do	Do.
.....	307.65	.....do	Do.
36.41	100.01	Exhibit 22, Ex. Doc. 10, H. R., 1886	
16.04	29.84	.....do	Do.
77.46	495.86	.....do	Do.
49.25	49.25	Suspended; no appropriation	Act of August 4, 1886.
13.90	13.90	.....do	Do.
83.76	464.91	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
538.97	4,086.82	.....do	Do.
7.47	35.97	.....do	Do.
376.06	1,282.27	Exhibit B, Ex. Doc. 22, H. R., 1881	Do.
167.76	167.76	Suspended; no appropriation	Act of August 4, 1886.
107.53	981.13	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
33.04	208.84	.....do	Do.
20.95	142.15	.....do	Do.
18.26	49.46	.....do	Do.
19.73	59.13	.....do	Do.
20.14	64.34	.....do	Do.
165.03	944.98	.....do	Do.
.....	22.75	Personal effects, free	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Oct. 27	Louis Kramer	Excess of duty on personal effects (Plattsburgh).	$5.14
27	Hatheway & Co	Excess of fees (Boston)	1.50
Nov. 2	S. Wetmore	Excess of tonnage dues (Detroit)	.96
2	William Wall's Sons	Excess of duty on hemp (New York)	23.39
6	The John Shillito Company	Excess of duty on cartons (Cincinnati)	546.80
11	Harrington & Goodman	Excess of duty on cartons (Philadelphia)	203.05
11	Hall & Ruckel	Excess of duty on charges, etc. (New York)	234.15
11	Folwell Bros. & Co	Excess of duty on charges, etc. (Philadelphia)	51.20
11	Ashley Stables	Excess of duty on shot-gun (Detroit)	15.75
13	Randall, Goodale & Co	Excess of duty on hemp (Boston)	14.16
13	Mellen Chamberlain	Excess of duty on books (Burlington, Vt)	8.00
13	Gutman Bros	Excess of duty on charges, etc. (New York)	6,514.45
15	Brown, Durrell & Co	Excess of duty on charges, etc. (Boston)	5,118.30
18	Marshall Field & Co	Excess of duty on coverings (Chicago)	814.60
18	C. F. Rumpp	Excess of duty on charges, etc. (Philadelphia)	43.10
18	Githens & Rexsamer	....do	53.45
18	A. R. McCown & Co	....do	53.90
18	A. Rickard	Excess of fees (New York)	540.80
18	Marshall Field & Co	Excess of duty on worsted shawls (Chicago)	52.59
18	E. N. Hurlbut & Co	Excess of duty on Italian cloth (Chicago)	23.08
18	Best, Russell & Co	Excess of duty on cigars (Chicago)	26.69
18	H. H. Hayden	Excess of duty on salt (Chicago)	29.86
18	Wilson Bros	Excess of duty on linens (Chicago)	21.00
20	A. W. Chandler	Sale of unclaimed goods (Boston)	25.54
20	Edward Guest	Excess of duty on horse, buggy, and harness (Detroit).	16.45
20	Forbes & Wallace	Excess of duty on woolen shawls (Middletown)	4.95
20	Talcott, Frisbie & Co	Excess of duty on "jars" (Middletown)	104.50
20	W. J. Gordon	Excess of duty on boat (Rochester)	31.50
20	J. T. Donnell & Co	Excess of duty on manila hemp (Bath)	71.27
20	Ostheimer Bros	Excess of duty on cartons, etc. (Philadelphia)	3,305.50
26	L. H. Flerseim	Excess of duty on coverings (Chicago)	10.00
26	Kautzler & Hargis	....do	6.00
26	Metzler, Rothschild & Co	....do	48.00
26	C. D. Peacock	....do	20.00
26	G. W. Sheldon & Co	....do	6.00
26	Schweitzer & Beer	....do	91.00
26	Vergho, Ruhling & Co	....do	59.00
26	James H. Walker & Co	....do	62.00
26	John W. Mason & Co	Excess of duty on wire rope (New York)	157.62
26	M. S. Smith & Co	Excess of duty on marble bust (Detroit)	9.60
27	James Brand	Excess of duty on barrels "cement" (New York)	213.80
27	Meyer & Schoenemann	Excess of duty on cartons (Philadelphia)	161.45
27	Young, Smyth, Field & Co	....do	1,984.25
27	U. Koen & Co	Excess of duty on boxes (New Orleans)	67.90
27	James Keazer	Excess of duty on coal (San Diego)	5.04
27	Wm. Schotten & Co	Excess of duty on pepper dust (Saint Louis)	85.75
27	Fuller & Fuller Co	Excess of duty on boxes (Chicago)	15.40
27	Lord, Owen & Co	....do	18.00
27	Samuel Cothro	Excess of duty on personal effects (Port Huron)	178.20
27	J. N. Heard	Excess of duty on mares (Saluria, Eagle Pass)	82.20
27	California Southern R. R. Co	Excess of duty on coal (San Diego)	33.34
27	Dickson, De Wolf & Co	....do	29.90
29	Louis Manasse	Excess of duty on charges (Chicago)	69.65
29	Lyon & Healy	....do	7.00
29	G. W. Sheldon & Co	....do	17.10
29	Jose Lago	Excess of duty on personal effects (Key West)	55.51
Dec. 4	James J. Haynes	Storage fees, wool (Corpus Christi)	13.00
4	D. Mac M. Niven & Co	Excess of duty on culm of coal (Newark)	4.74
4	Githens & Rutsamer	Excess of duty, charges, etc. (Philadelphia)	288.90
4	J. B. Lippincott & Co	....do	473.50
4	Mitchell, Fletcher & Co	....do	123.00
4	Thomas J. Mustin & Co	....do	104.75
7	J. F. Higgie	Tonnage dues (Port Huron)	9.42
7	J. Moller & Co	Tonnage dues (Galveston)	40.68
7	Jas. R. Foard & Co	Tonnage dues (Baltimore)	40.77
7	Gideon F. Holmes	Excess of duty on manila hemp (Plymouth)	31.95
7	A. Rickard	Excess of fees (New York)	132.00
8	Darlington, Runk & Co	Excess of duty on charges, etc. (Philadelphia)	42.10
8	Warner, Rhodes & Co	....do	123.00
8	Anton Winters	....do	221.55
8	J. H. Weigmann & Son	....do	116.20
8	Partridge & Richardson	....do	128.55
8	Arnold, Constable & Co	Interest (Report No. 18,272) (New York)	.....
8	New Bedford Cordage Co	Excess of duty on hemp (New Bedford)	233.14
8	C. B. Richard & Co	Surplus from sale of unclaimed goods (New York).	10.95
9	S. P. Craswell & Co	Excess of duty on charges (Boston)	166.00

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$5.14	Personal effects, free	Sec. 3012½, R. S.
.....	1.50	Erroneous assessment	Sec. 3013, R. S.
.....	.96	....do	Do.
.....	23.39	For ship, free	Sec. 3012½, R. S.
$129.42	676.22	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
28.35	231.40	....do	Do.
39.96	274.11	....do	Do.
21.50	72.70	....do	Do.
.....	15.75	Personal effects, free	Do.
.....	14.16	For ship, free	Do.
.....	8.00	For Boston Public Library, free	Do.
972.54	7,486.99	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
634.14	5,752.44	....do	Do.
.....	814.60	....do	Do.
20.16	63.26	....do	Do.
22.28	75.73	....do	Do.
24.57	78.47	....do	Do.
1,004.32	1,545.12	....do	Do.
.....	52.59	....do	Do.
.....	23.08	Error in classificatiou	Do.
.....	26.69	Error in weight	Sec. 3012½, R. S.
.....	29.86	....do	Do.
.....	21.00	Short shipment	Do.
.....	25.54	Property of payee	Sec. 2974, R. S.
.....	16.45	Effects of immigrant	Sec. 3012½, R. S.
.....	4.95	Error in classification	Do.
.....	104.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	31.50	Schooner's boat purchased in Canada	Do.
.....	71.27	For ship, free	Do.
577.78	3,883.28	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	10.00	....do	Do.
.....	6.00	....do	Do.
.....	48.00	....do	Do.
.....	20.00	....do	Do.
.....	6.00	....do	Do.
.....	91.00	....do	Do.
.....	59.00	....do	Do.
.....	62.00	....do	Do.
.....	157.62	For ship, free	Do.
.....	9.60	Error in classification	Do.
56.54	270.34	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
37.49	198.94	....do	Do.
324.63	2,308.88	....do	Do.
3.03	70.93	....do	Do.
.....	5.04	Excess of deposits	Do.
.....	85.75	Error in classification	Do.
.....	15.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	18.00	....do	Do.
.....	178.20	Personal effects, free	Do.
.....	82.20	Breeding animals, free	Do.
.....	33.34	Excess of deposits	Do.
.....	29.90	....do	Do.
.....	69.65	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	7.00	....do	Do.
.....	17.10	....do	Do.
.....	55.51	Personal effects, free	Do.
.....	13.00	Erroneously charged	Do.
.....	4.74	Excess of deposits	Do.
69.75	358.65	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R.S.
84.92	558.42	....do	Do.
35.89	158.89	....do	Do.
32.93	137.68	....do	Do.
.....	9.42	Erroneous assessment	Sec. 3013, R. S.
.....	40.68	....do	Do.
.....	40.77	Excessive assessment	Sec. 3012½, R. S.
.....	31.95	For ship; free	Do.
215.93	347.93	Exhibit 53, Ex. Doc. 152, H. R., 1885	Do.
19.77	61.87	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
32.08	155.08	....do	Do.
45.66	267.21	....do	Do.
36.11	152.31	....do	Do.
32.12	160.67	....do	Do.
93.11	93.11	Suspended; no appropriation	Do.
.....	233.14	For ship, free	Do.
.....	10.95	Property of payee	Sec. 2974, R. S.
17.61	183.61	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R.S.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Dec. 9	Wm. H. Bradley	Defendants' costs in certain judgments of United States Court (Chicago).	.....
9	Rudolph Wurlitzer & Bro	Excess of duty on leather pipe cases (Cincinnati).	$32 10
14	Geo. Hall & Co	Refund of alien tonnage dues on sloop barge *Wm. Wheeler* (Oswego).	339.90
14	John W. Mason & Co	Excess of duty on wire rope (New York)	91.94
15	Alburger, Stoer & Co	Charges on cartons (Philadelphia)	104.25
15	Adolph Forster & Co	do	43.60
15	G. A. Schwarz	do	324.30
16	Ed. E. Ayer	Refund of duties on repairs to schooner *Higgie* (Chicago).	75.93
16	C. M. Livington	Excess of duties on merchandise (needle-wrappers) (Chicago).	13.75
16	Kuh, Nathan & Fisher	Excess of duties on merchandise (worsteds) (Chicago)-	100.10
16	Mandel Bros	Excess of duties on merchandise(handkerchief wrappers) (Chicago).	16.45
16	Wilson Bros	Excess of duties on merchandise (woolens) (Chicago).	630.04
16	J. B. Lippincott & Co	Refund of charges on cartons (Philadelphia)	268.30
16	H. & S. Pogue	Interest and costs (Cincinnati)	.....
16	Bart & Hickox	do	.....
17	C. M. Livington	Excess of duty on csrtons (Chicago)	83.75
18	Joel J. Baily & Co	Excess of duty on cartons, etc. (Philadelphia)	360.75
18	A. Forster & Co	do	58.75
18	Loeb & Schoenfeld	do	2,527.05
18	A. R. McCown & Co	do	427.65
18	Thomas J. Mustin & Co	Excess of duty on cartons, etc. (Philadelphia)	150.35
18	M. S. Shapleigh & Co	do	81.65
18	S. Simon & Co	do	572.40
18	John Thornton & Co	do	686.70
18	Zeh & Schenck	do	59.30
20	Gideon F. Holmes	Refund of duty on hemp (Plymouth, Mass.)	28.28
20	Delong & Seaman	Tonnage dues (Boston)	3.18
20	Thomas B. Armstrong	Tonnage dues (Toledo)	6.87
20	E. A. Booth	do	9.16
20	C. A. Cook	Tonnage dues (Detroit)	1.20
22	Marshall, Field & Co	Excess of duty on thimble cases (Chicago)	43.65
22	Richard Wunderlich	Excess of duty on musical-instrument cases (Chicago).	9.00
22	Root & Sons' Music Co	do	109.00
22	Mullin Bros. & Co	Excess of duty on worsteds (Chicago)	151.25
22	Markley, Alling & Co	Excess of duty on razor cases (Chicago)	4.00
22	Robert Maurer	Excess of duty on musical-instrument cases (Chicago).	14.00
22	L. Manasse	Excess of duty on mathematical-instrument cases (Chicago).	1.75
22	Reid, Murdock & Fischer	Excess of duty on merchandise (Chicago)	22.05
22	J. B. Chambers & Co	Excess of duty on opera-glasses (cases) (Chicago).	13.00
22	E. N. Hurlbut & Co	Excess of duty on worsteds (Chicago)	48.18
22	F. A. Hardy & Co	Excess of duty on optical-instrument cases (Chicago).	20.00
22	Locke, Huleatt & Co	Excess of duty on sample cases (Chicago)	3.00
22	Lyon & Healy	Excess of duty on musical-instrument cases (Chicago).	11.00
22	Lilienfield Bros. & Mayer	Excess of duty on cigars, wrappers (Chicago)	6.00
22	N. Matson & Co	Excess of duty on watches, cases (Chicago)	40.00
22	Hinckley, Bros. & Co	Excess of duty on wire rope (Boston)	74.20
23	J. Berbecker & Co	Excess of duty on cartons (New York)	75.60
23	Charles Bergenstein	do	10.10
23	William Gribben	do	28.25
23	T. A. Harton & Co	do	32.25
23	Irwin, Heasty & Co	do	31.75
23	do	do	10.50
23	S. Jacobson & Co	do	65.70
23	Levy, Dreyfus & Co	do	5.40
23	Oberteuffer, Abegg & Co	do	127.80
23	Meyerheim & Kempner	Excess of duty on laces (New York)	3.10
23	E. Yard, jr., & Co	do	18.50
23	Gilman, Collamore & Co	Excess of duty on painted plaques (New York)	213.60
23	Hecht Bros	Excess of duty on jewelry (New York)	76.55
23	John W. Mason & Co	Excess of duty on wire rope (New York)	44.09
24	Geo. B. Cann	Refund of duty on horse, phaeton, etc. (Cleveland).	14.05
24	Kenneth McRae	Refund of tonnage dues (Port Huron)	12.63
28	The John Shillito Company	Excess of duty on cartons (Cincinnati)	1,242.95
28	Knost Bros. & Co	do	26.85

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$26.30	$26.30	Expenses for certified copy judgment	Act Aug. 4, 1886.
	32.10	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R.S.
	339.90	Special act authorizing	Act Aug. 4, 1886.
	91.94	For ship; free	Sec. 3012½, R.S.
28.31	132.56	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
20.62	64.22	....do	Do.
83.85	408.15	....do	Do.
	75.93	Free	Do.
	13.75	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
	100.10	....do	Do.
	16.45	....do	Do.
	630.04	....do	Do.
64.24	332.54	....do	Do.
72.88	72.88	Suspended; no appropriation	Do.
20.34	20.34	....do	Do.
	83.75	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
75.91	436.66	....do	Do.
25.01	83.75	....do	Do.
495.23	3,022.28	....do	Do.
83.78	511.43	....do	Do.
36.73	187.08	....do	Do.
11.56	93.21	....do	Do.
31.18	603.58	....do	Do.
140.61	827.31	....do	Do.
21.90	81.20	....do	Do.
	28.28	For ship, free	Do.
	3.18	Erroneous assessment	Do.
	6.87	....do	Sec. 3013 R. S.
	9.16	....do	Do.
	1.20	....do	Do.
	43.65	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½ R. S.
	9.00	....do	Do.
	109.00	....do	Do.
	151.25	Error in classification	Do.
	4.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
	14.00	....do	Do.
	1.75	....do	Do.
	22.05	....do	Do.
	13.00	....do	Do.
	48.18	Error in classification	Do.
	20.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
	3.00	....do	Do.
	11.00	....do	Do.
	6.00	....do	Do.
	40.00	....do	Do.
	74.20	For ship, free	Do.
15.08	90.68	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
4.04	14.14	....do	Do.
11.80	40.05	....do	Do.
13.42	45.67	....do	Do.
16.03	47.78	....do	Do.
11.44	21.94	....do	Do.
18.59	84.29	....do	Do.
4.22	9.62	....do	Do.
36.08	163.88	....do	Do.
.22	3.32	Exhibit H H, Ex. Doc. 13, H. R., 1882	Do.
1.35	19.85	....do	Do.
162.13	375.73	Exhibit 8, Ex. Doc. 16, H. R., 1885	Do.
19.75	96.30	Exhibit 10, Ex. Doc. 13, H. R., 1882	Do.
	44.09	For ship, free	Do.
	14.05	Team of immigrant, free	Do.
	12.63	Erroneous assessment	Sec. 3013, R. S.
282.06	1,525.01	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
17.39	44.24	....do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1886.			
Dec. 29	Chas. Bergenstein	Excess of duty on charges, etc. (New York)	$66.35
29	Adolph Gohring	do	152.80
29	H. Herrman, Sternbach & Co	do	40.15
29	Obersdorf & Frank	do	392.95
29	L. Schiele & Co	do	724.85
29	E. Thiele	do	83.40
29	John Wygand	do	172.65
31	Mayer, Engel & Co	Excess of duty on wool cloth (Chicago)	1.00
31	Randall, Goodale & Co	Excess of duty on cordage (Boston)	19.02
31	Gavin Houston	Excess of duty on charges (New York)	32.25
31	Giuseppe, Abate & Figli	Sale of unclaimed goods, essences (New York)	167.24
1887			
Jan. 3	J. A. Cook	Excess of duty on repairs to schooner *Gipsey* (Cape Vincent).	33.50
3	H. Herrman, Sternbach & Co	Excess of duty on charges (New York)	765.84
3	B. Loebenthal and Thos. W. Dell, executors of Maurice Raleigh, dec'd.	Excess of duty on cartons, etc. (Philadelphia)	203.60
4	John Pullman	Excess of duty on charges, etc. (New York)	208.40
4	H. Herrman, Sternbach & Co	do	112.45
5	Strawbridge & Clothier	Excess of duty on charges, etc. (Philadelphia)	448.70
5	Simpson & Co.	Excess of duty on hosiery, gloves, etc. (Boston)	206.05
8	A. H. Abbott & Co	Excess of duty on coverings to colors and crayons (Chicago).	180.75
8	Lilinfield Bros. & Mayer	Excess of duty on coverings to cigars (Chicago)	8.50
10	Thomas Taylor	Excess of duty on coverings to merchandise (New York).	776.40
11	Benjamin Low	Excess of duty on herring (Gloucester, Mass.)	503.00
11	James King	Excess of duty on dried flowers (Chicago)	14.80
11	The Hamburger Co	Excess of duty on domestic whisky (Chicago)	30.60
12	B. Loebenthal and Thos. W. Dell, executors estate of M. Raleigh.	Excess of duty on cartons (Philadelphia)	328.40
12	Anton Winters	do	549.50
13	Edward A. Richardson	Excess of duty on fees on American schooner *Nantasket* (New York).	4.50
15	Pim, Forwood & Co	Proceeds sale of unclaimed merchandise (New York).	10.37
17	E. H. Sargent & Co	Excess of duty on filtering paper (Chicago)	2.95
17	Thayer & Chandler	Excess of duty on tubes containing colors (Chicago).	46.50
19	Gay & Wolf	Excess of duty on coverings, etc. (Boston)	6,036.40
20	G. A. Clark & Bros	Excess of charges on merchandise (New York)	127.60
20	S. Cupples & Co	do	1,024.10
20	M. Dean & Co	Excess of duty on beans (New York)	487.00
20	Emil Herold	do	272.20
20	Silberberg Bros	Excess of duty on cartons, etc. (New York)	132.39
20	Franklin Macveagh & Co	Excess of duty on coverings, etc. (Chicago)	78.00
20	Henderson Bros	Excess of tonnage duty British steamer *Acadia* (Boston).	23.10
20	Moulton & Goodwin	Excess of duty on blacking (Boston)	127.10
20	Thayer & Chandler	Excess of duty on tubes containing colors (Chicago).	43.25
21	Lyon & Healy	Excess of charges on merchandise (Chicago)	501.75
21	Marshall Field & Co	do	603.35
21	do	do	10.75
22	New Bedford Cordage Co	Excess of duty on hemp (New Bedford)	3.44
28	Winthrop, Cunningham & Sons.	Excess of storage charges on goat skins (Philadelphia).	7.59
28	Sibley, Lindsay & Curr	Excess of duty on linen canvas (Rochester)	3.35
28	Edward K. Tryon, jr., & Co.	Excess of duty on cartons (Philadelphia)	30.30
29	Claflin, Larrabee & Co	Excess of duty on charges, etc. (Boston)	729.65
31	Ketelsen & Degetan	Excess of duty on regulus of copper and lead dross (El Paso).	261.00
31	W. J. Wallis	Excess of duty on personal wearing apparel (Chicago).	25.90
Feb. 2	Lewis, Brown & Co	Excess of duty on charges, etc. (Boston)	46.80
2	Thayer & Chandler	Excess of duty on linseed and poppy oils (Chicago).	2.55
2	William Walls' Sons	Excess of duty on manila hemp (New York)	47.81
4	A. Booth & Sons	Excess of duty on fresh fish (Port Huron)	120.00
4	E. W. Brownlow & Co	do	186.68
4	S. Dierssen & Co	do	95.00
4	C. A. Meister & Co	do	19.50
4	J. L. Morrison & Co	do	92.40
4	Geo. S. Sloan	do	97.50
4	John Lyon	Excess of duty on wearing apparel (Suspension Bridge).	4.65
8	Dieckerhoff, Raffloer & Co	Excess of duty on metal buttons (Philadelphia)	600 2

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$22.37	$88.72	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R.S.
22.44	175.24	..... do	Do.
11.17	51.32	.....do	Do.
88.40	481.35	.....do	Do.
111.30	836.15	.....do	Do.
15.61	99.01	.....do	Do.
23.48	196.13	.....do	Do.
.....	1.00	Error in liquidation	Do.
.....	19.02	For ship, free	Do.
12.68	44.93	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	167.24	.....	.....
.....	33.50	Free	Sec. 3012½, R. S.
53.70	819.54	Exhibit 22, Ex. Doc 10, H. R., 1886	Do.
51.72	255.32	.....do	Do.
52.26	260.66	.....do	Do.
26.47	138.92	.....do	Do.
82.16	530.86	.....do	Do.
47.70	253.75	.....do	Do.
.....	180.75	.....do	Do.
.....	8.50	.....do	Do.
93.52	869.96	.....do	Do.
.....	503.00	Products American fisheries, free	Do.
.....	14.80	Short shipment	Do.
.....	30.60	.....do	Do.
78.13	406.53	Exhibit 22, Ex. Doc. 10, H. R., 1866	Do.
124.97	674.47	.....do	Do.
.....	4.50	.....	.....
.....	10.37	.....	.....
.....	2.95	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	46.50	.....do	Do.
887.80	6,924.20	.....do	Do.
37.03	164.63	.....do	Do.
221.02	1,245.12	.....do	Do.
78.43	565.43	Exhibit 5, Ex. Doc. 10, H. R., 1886	Do.
44.64	316.84	.....do	Do.
25.56	157.95	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	78.00	.....do	Do.
.....	23.10	Excess	Do.
17.44	144.54	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	43.25	.....do	Do.
97.14	598.89	.....do	Do.
46.42	649.57	.....do	Do.
1.33	12.08	.....do	Do.
.....	3.44	For ship, free	Do.
.....	7.59	Erroneously levied	Do.
.....	3.35	Error in classification	Do.
18.91	49.21	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
143.98	873.63	.....do	Do.
.....	261.00	Silver ore, free	Do.
.....	25.90	Personal effects, free	Do.
24.04	70.84	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	2.55	.....do	Do.
.....	47.81	For ship, free	Do.
.....	120.00	For immediate consumption, free	Do.
.....	186.68	.....do	Do.
.....	95.00	.....do	Do.
.....	19.50	.....do	Do.
.....	92.40	.....do	Do.
.....	97.50	.....do	Do.
.....	4.65	Personal effects, free	Do.
132.79	732.99	Exhibit 8	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
Feb. 8	Louis Windemuller & Roelker.	Excess of duty on beans (New York)	$866.10
10	A. Booth & Sons	Excess of duty on fresh fish (Port Huron)	106.78
10	M. McGinnis & Co	do	111.20
10	Geo. S. Sloan	do	94.42
10	Philip Nettre	Excess of duty on maufactures of silk (New York).	142.29
11	J. W. Doane & Co	Excess of duty on charges (Chicago)	11.80
11	Thayer & Chandler	Excess of duty on tubes and pans containing colors (Chicago).	52.75
11	Thayer & Chandler	Excess of duty, china pans containing colors (Chicago).	10.00
12	Wm. T. Coleman	Excess fine on cigars (San Francisco)	19.84
14	Pitkin & Brooks	Excess of duty on decorated china (Chicago)	33.60
14	J. F. McDermott	Excess of duty on 1 woolen skirt (Corpus Christi).	1.10
14	A. Booth & Sons	Excess of duty on fresh fish (Post Huron)	11.34
18	Calerdine Bros. & Co	Excess of duty on charges on cotton laces (Cincinnati).	54.00
26	M. H. Arnot	Excess of duty on paintings (old) (New York)	3,596.03
26	Clark, Post & Martin	Excess of duty on steel blooms (Philadelphia)	3,683.14
28	W. S. Loggie	Excess of duty on fresh fish (Port Huron)	99.53
28	Chicago, Burlington and Quincy Railway Company.	do	107.13
28	Stover & Tyler	Excess of duty on manila hemp (repairs vessels) (New York).	24.96
Mar. 1	H. R. Kelly & Co	Excess of duty on charges, etc. (New York)	470.25
1	do	do	528.50
1	Liebenroth, Von Arno & Co	do	542.73
1	do	do	144.09
1	do	do	3.00
1	do	do	41.86
1	Valentine Loewi	do	130.60
3	J. Berbecker & Co	do	97.65
3	do	do	58.90
3	do	do	215.75
3	do	do	243.25
3	J. Black & Co	do	27.45
3	do	do	220.80
3	Charles Bergenstein	do	56.45
3	Cook & Bro	do	190.80
3	Disney & Tompkins	do	187.30
3	M. Farris & Co	do	174.90
3	Gavin Houston	do	364.00
3	T. A. Harton & Co	do	32.95
3	Jeselsohn & Co	do	291.95
4	Moses Daniel	Excess of duty on oranges (Brunswick, Ga.)	48.00
4	Alfred Sanderson	Proceeds of sale of unclaimed merchandise (84 cases wine) (Cbicago).	42.15
4	Kuh, Nathan & Fischer	Excess of duty on worsted manufactures (Chicago).	42.33
5	Horstmann, Von Hein & Co.	Excess of duties on charges, etc. (New York)	2,136.25
5	Letson & Hashagen	do	281.04
5	do	do	49.85
8	Lawson Bros	do	70.20
8	Lawson Bros	do	266.00
8	do	do	205.20
8	J. & H. Levi	do	88.20
8	do	do	54.00
8	J. Pullman & Co	do	370.30
8	B. F. Robinson	do	30.50
8	Shaen & Fithian	do	141.85
8	William Taylor & Co	do	73.20
8	Tefft, Weller & Co	do	384.80
8	do	do	1,100.90
8	Thomas Wilson	do	112.30
8	do	do	190.00
8	do	do	206.40
8	John Wygand	do	190.40
8	August Malgern	Excess of fine in the lieu of duty on champagne (Philadelphia).	12.37
8	Gideon F. Holmes, treasurer.	Excess of duty on hemp used in repairs of ship *Merom* (Plymouth, Mass.).	41.03
11	A. J. Woodruff & Co	Excess of duty on charges (New York)	164.41
11	Foster Black	do	444.50
11	Bates, Reed & Cooley	do	2,142.45
11	Harbison & Loder	do	289.40

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$132.43	$1,018.53	Exhibit 5, Ex. Doc. 10, H.R., 1886	Sec. 3012½, R.S.
	106.78	For immediate consumption, free	Do.
	111.20	do	Do.
	94.42	do	Do.
47.65	189.94	Exhibit W., Ex. Doc. 22, H. R., 1881	Do.
	11.80	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
	52.75	do	Do.
	10.00	do	Do.
	19.84	Exacted in error	Sec. 3013, R. S.
	33.60	Short shipment	Sec. 3012½, R. S.
	1.10	Wearing apparel, free	Do.
	11.34	For immediate consumption, free	Do.
	54.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
1,004.38	4,600.41	Antiquities, free	Do.
901.13	4,584.27	Exhibit 43. Ex. Doc. 16, H. R., 1885	Do.
	99.53	For immediate consumption, free	Do.
	107.13	do	Do.
	24.96	For ship, free	Do.
94.25	564.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
59.21	587.71	do	Do.
118.70	661.43	do	Do.
25.94	170.03	do	Do.
3.48	6.48	do	Do.
7.17	49.03	do	Do.
22.25	152.85	do	Do.
20.35	118.00	do	Do.
8.56	67.46	do	Do.
26.83	242.58	do	Do.
36.65	279.90	do	Do.
12.16	39.61	do	Do.
38.78	259.58	do	Do.
11.15	67.60	do	Do.
48.17	238.97	do	Do.
37.42	224.72	do	Do.
27.10	202.00	do	Do.
68.15	432.15	do	Do.
16.61	49.56	do	Do.
57.49	349.44	do	Do.
	48.00	Damage allowance	Do.
	42.15	Property of payee	Sec. 2974, R. S.
	42.33	Error in classification	Sec. 3012½, R. S.
370.42	2,506.67	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
43.80	324.84	do	Do.
13.80	63.65	do	Do.
14.74	84.94	do	Do.
39.93	305.93	do	Do.
20.28	225.48	do	Do.
19.85	108.05	do	Do.
12.05	66.05	do	Do.
38.09	408.39	do	Do.
16.34	46.84	do	Do.
37.28	179.13	do	Do.
9.29	82.49	do	Do.
75.58	410.38	do	Do.
88.44	1,189.34	do	Do.
15.60	127.90	do	Do.
18.51	208.51	do	Do.
21.57	227.97	do	Do.
29.58	219.98	do	Do.
	12.37	Over-collection	Sec. 3013, R. S.
	41.03	For ship, free	Sec. 3012½, R. S.
32.52	196.93	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
73.13	517.63	do	Do.
387.86	2,530.31	do	Do.
52.26	341.66	do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
Mar. 12	C. Cadaroc & Son	Excess of duty on rum (Chicago)	$18.15
12	Gromnus & Ulrich	Excess of duty on cigars (Chicago)	20.00
12	Lyon & Healy	Excess of duty on cases (Chicago)	78.00
12	L. Manasse	Excess of duty on cases opera-glasses (Chicago)	36.00
12	....do	Excess of duty on magic lanterns (Chicago)	.40
12	Shourds & Storey	Excess of duty on cases opera-glasses (Chicago)	13.00
12	R. W. Tansill	Excess of duty on cases (Chicago)	118.00
12	H. Wolf	Excess of duty on cases needle wrappers (Chicago).	10.00
12	Thomas Irwin & Sons	Excess of duty on charges (New York)	196.90
12	P. J. Keary & Bro	....do	340.30
12	....do	....do	220.90
12	S. Livington's Sons	....do	359.75
12	Leon Levy	....do	315.45
12	S. S. & G. D. Tollman	....do	489.25
14	Surr & Winchester	Excess of duty on coal (San Diego, Cal.)	10.62
14	Gill & Lutz	Tax exacted in error account deceased passenger (Boston).	10.00
14	F. Dierssen & Bro	Excess of duty on fresh fish (St. Vincent, Minn.).	120.00
14	J. T. Donnell & Co	Excess of duty on manila hemp (repairs vessel) (Bath, Me.)	77.96
16	Bates, Reed & Cooley	Excess of duty on charges, etc. (New York)	127.40
16	M. Bates, jr., & Co	Excess of duty on hat-bands (New York)	2,178.90
16	Henry Bainbridge & Co	Excess of duty on charges, etc. (New York)	1,452.30
16	E. Behrund	....do	4.00
16	Disney & Tompkins	....do	594.60
16	....do	....do	502.70
16	A. & D. Flesh	....do	103.05
16	F. Cochinard	Excess of duty on barrels containing cement (San Francisco).	268.35
16	....do	Excess of duty on coverings of jute bags (San Francisco).	231.40
16	Chas. Duisenberg	Excess of duty on barrels containing cement (San Francisco).	78.80
17	Nathan Samuel	Excess of duty on cigars (Boston)	209.25
17	Harrington & Goodman	Excess of duty on metal buttons and charges (Philadelphia).	552.05
19	A. Friedman & Co	Excess of duty on charges (New York)	1,366.15
19	Cook Bros	....do	697.20
19	R. D. Jackson & Co	....do	491.00
19	William Gribbon	....do	130.35
19	Guiterman Bros	....do	201.60
19	Haas & Bleichroder	....do	3.85
19	Kempner & Weil	....do	330.10
19	Liebenroth, Van Arno & Co	....do	479.95
19	J. & H. Levi	....do	14.60
19	Schiff & Bodenheimer	....do	705.30
23	H. M. Peyser & Co	Excess of duty on charges (Boston)	5,558.00
26	A. D. Napier & Co	Excess of duty on charges (New York)	2,872.80
26	....do	....do	361.10
26	....do	....do	392.70
26	A. Steinhardt & Bro	....do	738.40
26	F. Victor & Achelis	....do	20.80
26	William Walker	....do	771.90
26	Forbes & Wallace	Excess of duty on unbleached cottons (Hartford).	4.26
26	John Hodgson	Excess of duty on immigrants' teams (Huron)	109.00
26	Thomas Wilson	Excess of duty on charges (New York)	285.50
29	Halsted, Haines & Co	Refund of excess of duty on account of charges, etc. (New York).	751.10
29	William Gribbon	....do	522.95
29	D. H. Arnold & Co	....do	68.60
29	Julius Berbecker & Co	....do	98.10
29	Hamilton Piper	Refund of excess of duty on parlor organ (Saint Vincent).	11.25
29	Bernardo Weyl	Refund of excess of duty on leaf tobacco (El Paso, Tex.).	226.80
29	James H. Walker & Co	Refund of excess of duty on account of charges, etc. (Chicago).	81.60
29	Wilson Bros	....do	44.40
29	Adolph Shire	....do	31.75
29	Lindauer Bros. & Co	....do	63.90
29	John V. Farwell & Co	....do	285.90
29	Guiterman Bros	Refund of excess of duty on account of charges, etc. (New York).	336.05
31	C. F. Lauer	....do	174.10
31	Morris Livingston	....do	40.15
31	Muser Bros	....do	213.70
31	S. S. & G. D. Tallman	....do	1,324.40

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$18.15	Deficiency in quantity	Sec. 3012½, R. S.
.....	20.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	78.00	..... do	Do.
.....	26.00	..... do	Do.
.....	.40	Error in classification	Do.
.....	13.00	Exhibit No. 22, Ex. Doc. 10, H. R., 1886	Do.
.....	118.00	..... do	Do.
.....	10.00	..... do	Do.
$53.53	250.43	..... do	Do.
122.10	662.40	..... do	Do.
28.85	249.75	..... do	Do.
74.07	433.82	..... do	Do.
74.01	389.46	..... do	Do.
51.74	540.99	..... do	Do.
.....	10.62	Excess of deposits	Do.
.....	10.00	Illegal collection	Do.
.....	120.00	For immediate consumption, free	Do.
.....	77.96	For ship, free	Do.
37.54	164.94	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
453.34	2,632.24	Exhibit 76, Ex. Doc. 152, H. R., 1885	Do.
229.95	1,682.25	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
10.36	14.36	..... do	Do.
120.39	714.99	..... do	Do.
86.97	589.67	..... do	Do.
31.59	134.64	..... do	Do.
55.32	323.67	..... do	Do.
42.52	273.92	..... do	Do.
21.57	100.37	..... do	Do.
46.55	255.80	..... do	Do.
67.60	619.65	Exhibit 36, Ex. Doc. 16, H. R., 1885, and Exhibit 22, Ex. Doc. 10, H. R., 1886.	Do.
226.94	1,593.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
103.02	800.22	..... do	Do.
107.54	598.54	..... do	Do.
36.92	167.27	..... do	Do.
39.82	241.42	..... do	Do.
3.74	7.59	..... do	Do.
71.37	401.47	..... do	Do.
72.47	552.42	..... do	Do.
5.37	19.97	..... do	Do.
86.90	792.20	..... do	Do.
787.76	6,345.76	..... do	Do.
489.32	3,362.12	..... do	Do.
50.86	411.96	..... do	Do.
45.64	438.34	..... do	Do.
78.65	817.05	..... do	Do.
4.66	25.46	..... do	Do.
163.68	935.58	..... do	Do.
.....	4.26	Error in classification	Do.
.....	109.00	Free	Do.
43.50	329.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
151.20	902.30	..... do	Do.
71.83	594.78	..... do	Do.
23.45	92.05	..... do	Do.
12.04	110.14	..... do	Do.
.....	11.25	Household effects, free	Do.
.....	226.80	Error in classification	Do.
6.08	87.68	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
3.33	47.73	..... do	Do.
2.19	33.94	..... do	Do.
4.65	68.55	..... do	Do.
21.34	307.24	..... do	Do.
47.31	383.36	..... do	Do.
39.10	213.20	..... do	Do.
10.01	50.16	..... do	Do.
56.21	269.91	..... do	Do.
229.18	1,553.58	..... do	Do.

Statement of customs-refunds made by the Treasnry Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
Mar. 31	H. Hahlo & Co	Refund of excess of duty on account of charges, etc, (New York).	$64.65
Apr. 2	Julius Winkelmeyer Brewing Association.	Refund of excess of duty on account of iron castings (Saint Louis).	417.75
2	D. Klauber & Co	Refund of excess of duty on account of charges, etc. (New York).	508.30
2	Lawson Bros	do	1,023.25
2	J. Pullman & Co	do	712.75
2	B. Blumenthal *et al*	do	7,464.75
6	Herman Baker & Co	do	2,456.35
6	do	do	1,118.65
6	Gerstendorfer Bros	do	102.85
6	Edward J. Horseman	do	7.75
6	Josephthal Bros	do	105.85
6	J. & C. Johnson	Excess of duty on charges (New York)	117.20
6	Charles Koch	do	244.00
6	William Openhym & Son	do	1,169.35
6	Oberndorf & Frank	do	850.55
6	William Taylor & Co	do	251.80
6	Benziger Bros	Excess of duty on statuary (New York)	998.40
6	do	do	2,517.90
6	do	do	659.40
6	do	do	283.20
6	S. A. Castle & Co	Excess of duty on charges (New York)	121.60
5	do	do	1,004.20
6	Disney & Tompkins	do	103.60
6	Jeselsohn & Co	do	47.50
6	Kempner & Weil	do	381.50
6	Liebenroth, Van Arno & Co	do	63.25
6	A. Booth & Sons	Excess of duty on fresh fish (Minnesota)	120.00
6	George Lingham	Lien for freight on wine (Galveston)	8.36
6	Gideon F. Holmes, treasurer.	Excess of duty on hemp (Plymouth, Mass.)	114.77
6	Thomas A. Finlay	Excess of duty on wool-cloth samples (Chicago)	31.15
6	Wilson Brothers	Excess of duty on linen handkerchiefs (Chicago)	17.15
8	New Bedford Cordage Company.	Refund excess of duty on hemp used in repairs of vessels (New Bedford).	73.48
8	H. Hitchcock, Son & Co	Refund excess of duty on worsteds (Detroit)	57.20
8	Fox Brothers & Co	Refund excess of duty on diamonds (Cincinnati)	31.00
8	Pascal, Dubedat & Co	Refund excess of duty on natural mineral water (San Francisco).	156.00
8	do	do	66.56
8	do	do	72.90
9	George R. Gibson	Refund excess of duty on charges (New York)	1,897.55
9	Horace R. Kelly & Co	do	442.75
9	M. Livingston	do	38.10
9	J. & M. Lehmann	do	759.60
13	Copeland Kell	do	123.00
13	Emil S. Levi	do	893.50
13	Joseph Morgan	do	1,385.45
13	Morrison, Herriman & Co	do	269.70
13	Muser Brothers	do	575.95
13	J. Pullman & Co	do	2,365.50
13	O. Jaffe & Pinkus	do	1,193.00
13	Robert Stouthers	do	233.10
13	Thomas Taylor	do	1,272.30
14	Samuel C. Davis & Co	Excess of duty on cotton underwear (Saint Louis).	69.20
14	John W. Mason & Co	Refund of duty on wire rope for ship repairs (New York).	60.99
20	Benziger Brothers	Refund of duty on statuary (New York)	3,582.00
20	George Borgfeldt & Co	Refund of duty on charges (New York)	9.10
20	Herman Baker & Co	do	2,325.80
20	D. A. Lindsay	do	193.20
20	Emil S. Levi	do	1,373.30
20	Morrison, Herriman & Co	do	4,074.55
20	G. Sidenberg & Co	do	447.75
20	F. Victor & Achelis	do	981.10
20	Hodges Brothers	Refined of duty on cartons and other inside packing (Baltimore).	1,969.35
21	C. F. Hovey & Co	Excess of duty on charges, etc. (Boston)	1,114.40
21	A. Booth & Sons	Excess of duty on fresh fish (Saint Vincent, Minn).	110.25
21	Grommes & Ullrich	Excess of duty on cigars (Chicago)	132.56
21	Austin, Baldwin & Co	Excess of duty on steel blooms (New York)	983.84
25	Jeselsohn & Co	Excess of duty on charges (New York)	181.45
25	Dieckerhoff, Raffloer & Co	do	5,580.50
25	Joseph Morgan	do	1,188.25
25	D. H. Arnold & Co	do	407.55

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
$19.85	$84.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
46.25	464.00	Exhibit 4	Do.
86.87	595.17	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
169.63	1,192.88	do	Do.
78.57	791.32	do	Do.
1,300.84	8,765.59	do	Do.
327.08	2,783.43	do	Do.
240.66	1,359.31	do	Do.
19.07	121.92	do	Do.
11.76	19.51	do	Do.
33.02	138.87	do	Do.
33.13	150.33	do	Do.
58.15	302.15	do	Do.
268.71	1,438.06	do	Do.
142.82	993.37	do	Do.
57.19	308.99	do	Do.
309.37	1,307.77	Exhibit T, Ex. Doc. 20, H. R., 1883	Do.
616.23	3,134.13	do	Do.
211.72	871.12	do	Do.
98.39	381.59	do	Do.
16.37	137.97	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
180.29	1,184.49	do	Do.
14.96	118.56	do	Do.
9.11	56.61	do	Do.
75.21	456.71	do	Do.
9.02	72.27	do	Do.
.....	120.00	Free	Do.
.....	8.36	Erroneous payment	Sec. 10, act June 10, 1880.
.....	114.77	Repair of ship, free	Sec. 3012½, R. S.
.....	31.15	No commercial value	Do.
.....	17.15	Error in invoice	Do.
.....	73.48	Repair of ship, free	Do.
.....	57.20	Error in classification	Do.
.....	31.00	Error in valuation	Do.
.....	156.00	Free	Do.
.....	66.56	do	Do.
.....	72.90	do	Do.
304.99	2,202.54	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
47.39	490.14	do	Do.
10.18	48.28	do	Do.
132.96	892.56	do	Do.
.....	123.00	do	Do.
.....	893.50	do	Do.
.....	1,385,45	do	Do.
.....	269.70	do	Do.
.....	575.95	do	Do.
.....	2,365.50	do	Do.
.....	1,193.00	do	Do.
.....	233.10	do	Do.
.....	1,272.30	do	Do.
.....	69.20	Error in classification	Do.
.....	60.99	Repair of ship; free	Do.
.....	3,582.00	Exhibit T, Ex. Doc. 20, H. R., 1883	Do.
.....	9.10	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	2,325.80	do	Do.
.....	193.20	do	Do.
.....	1,373.30	do	Do.
.....	4,074.55	do	Do.
.....	447.75	do	Do.
.....	981.10	do	Do.
.....	1,969.35	do	Do.
.....	1,114.40	do	Do.
.....	110.25	Free	Do.
.....	132.56	Error in liquidation	Do.
.....	983.84	Exhibit 43, Ex. Doc. 16, H. R., 1885	Do.
.....	181.45	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	5,580.50	do	Do.
.....	1,188.25	do	Do.
.....	407.55	do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
Apr. 25	Herman Bernheimer, Son & Co.	Excess of duty on charges (New York)	$300.70
25	Hoerlin & Kupperberg	do	4.20
25	Kempner & Weil	do	4.55
25	A. Klipstein	do	1.05
25	Wm. H. Lyon & Co	do	479.75
25	Henry Strahlheim	do	22.30
25	E. Oelbermann & Co	do	2,963.45
25	B. Blumenthal & Co	Excess of duty on buttons (New York)	198.80
25	R. Blankenburg & Co	do	388.00
25	Cooper & Conrad	do	67.20
25	S. A. Castle & Co	Excess of duty on charges (New York)	323.80
25	Friedler, Moeldner & Co	Excess of duty on buttons (New York)	58.20
25	J. Gerson	do	28.20
25	W. H. Horstmann & Son	do	94.80
25	Holzinger & Bruckheimer	do	439.80
23	Hardt, Von Berunth & Co	Excess of duty on charges (New York)	270.85
25	Copeland Kell	do	86.05
25	E. S. Levi	do	897.60
25	Leon, Levy & Bros	do	487.60
25	Mills & Gibb	Excess of duty on buttons (New York)	347.60
25	Morrison, Herriman & Co	Excess of duty on charges (New York)	382.05
25	Dieckerhoff, Raffloer & Co	Excess of duty on buttons (New York)	264.40
25	Dismy & Tompkins	Excess of duty on charges (New York)	390.85
25	E. A. Morrison	Excess of duty on buttons (New York)	38.00
25	Passavant & Co	do	175.10
25	Siegman Bros	do	99.60
25	Stern Bros	do	19.80
25	A. Steinhardt & Bro	do	45.20
25	Tefft, Weller & Co	do	301.60
25	C. M. Vom Baur	do	7.00
25	H. Wolff	do	102.60
26	Sgobel & Day	Net proceeds sale of unclaimed merchandise (New York).	113.26
26	Otto Hilmer	Excess of duty on brown earthenware (Chicago)	11.90
26	Ketelsen & Degetan	Excess of duty on regulus of copper and lead dross (El Paso).	42.20
26	F. W. Wolf	Excess of duty on iron castings (Chicago)	300.92
26	Pacific Mail Steamship Co	Freight lien on opium sold; seizure No. 3509 (San Francisco).	272.48
26	Brown, Thomson & Co	Excess of duty on cotton table-covers (Hartford).	6.75
26	Capt. J. G. Baker	Informer's share of fine on steamer *Ivanhoe* (Marquette, Mich.).	25.00
26	I. Samelson & Co	Excess of duty on one case of cigars (Memphis)	55.91
26	Hayward & Hutchinson	Excess of duty on earthenware (Georgetown, D. C.).	20.95
26	H. D. May & Co	Excess of tonnage tax on schooner *R. M. Walls* (Philadelphia).	16.83
26	F. C. Boucher	Excess of duty on still wine (Saint Paul)	36.40
26	Roundy & Sons	Excess of duty on jewelry (Chicago)	1.80
26	Mandel Brothers	Excess of duty on silk hosiery (Chicago)	1.50
26	A. H. Abbott & Co	Excess of duty on coverings (Chicago)	17.10
26	Edward H. Allen	Excess of duty on charges, etc. (New York)	10.25
26	Benjamin & Caspari	do	19.80
26	Brigg, Eutz & Co	do	67.85
26	Dieckerhoff, Raffloer & Co	Excess of duty on buttons (New York)	133.20
26	George R. Gibson	Excess of duty on charges, etc. (New York)	7.00
26	J. & C. Johnston	do	1.20
26	M. Livingston	do	19.95
26	William H. Lyons	do	187.05
26	Lasker & Berastein	do	38.20
26	Passavant & Co	do	4,614.35
26	H. Wolff	Excess of duty on buttons (New York)	30.80
26	Alexander Whyte	do	87.40
26	Sweetzer, Pembrook & Co	Excess of duty on charges, etc. (New York)	90.40
26	Edward Schietlin & Co	do	329.00
26	John Thornton & Co	do	224.00
27	A. E. Leicht	Excess of duty on glassware (Chicago)	1.95
27	Francisco Martins	Pay of inspector, exacted in error (Pensacola)	129.00
30	J. Moller & Co	Refund excess of tonnage tax on *Ocean Spray* (Galveston).	6.00
May 4	A. B. Ausbacher	Refund duty on charges (New York)	196.60
4	D. H. Arnold & Co	do	217.90
4	Calhoun, Robbins & Co	do	719.85
4	Dieckerhoff, Raffloer & Co	Refund duty on buttons (New York)	139.80
4	Nathan Erlanger	Refund duty on charges (New York)	2,596.75
4	E. J. Horsman	do	907.85
4	Mills & Gibb	Refund duty on buttons (New York)	105.00

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$300.70	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	4.20	....do	Do.
.....	4.55	....do	Do.
.....	1.05	....do	Do.
.....	479.75	....do	Do.
.....	22.30	....do	Do.
.....	2,963.45	....do	Do.
.....	198.80	Exhibit 8	Do.
.....	388.00	....do	Do.
.....	67.20	....do	Do.
.....	323.80	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	58.20	Exhibit 8	Do.
.....	28.20	....do	Do.
.....	94.80	....do	Do.
.....	439.80	....do	Do.
.....	270.85	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	86.05	....do	Do.
.....	897.60	....do	Do.
.....	487.60	....do	Do.
.....	347.60	Exhibit 8	Do.
.....	382.05	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	264.40	Exhibit 8	Do.
.....	390.85	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	38.00	Exhibit 8	Do.
.....	175.10	....do	Do.
.....	99.60	....do	Do.
.....	19.80	....do	Do.
.....	45.20	....do	Do.
.....	301.60	....do	Do.
.....	7.00	....do	Do.
.....	102.60	....do	Do.
.....	113.26		
.....	11.90	Error in classification	Do.
.....	42.20	Silver ore; free	Do.
.....	300.92	Exhibit 4	Do.
.....	272.48		
.....	6.75	Error in classification	Do,
.....	25.00		
.....	55.91	Error in liquidation	Do.
.....	20.95	Damage allowance	Do.
.....	16.83	Erroneous assessment	Act of June 26, 1884.
.....	36 40	Error in classification	Sec. 3012½, R. S.
.....	1.80	...do	Do.
.....	1.50	Error in invoice	Do.
.....	17.10	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	10.25	....do	Do.
.....	19.80	....do	Do.
.....	67.85	....do	Do.
.....	133.20	Exhibit 8	Do.
.....	7.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	1.20	....do	Do.
.....	19.95	....do	Do.
.....	187.05	....do	Do.
.....	38.20	....do	Do.
.....	4,614.35	....do	Do.
.....	30.80	Exhibit 8	Do.
.....	87.40	...do	Do.
.....	90.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	329.00	....do	Do.
.....	224.00	...do	Do.
.....	1.95	Error in classification	Do.
.....	129.00	Exacted in error	Do.
.....	6.00	Erroneous assessment.	Act of June 26 1884.
.....	196.60	Exhibit 22, Ex. Doc. 10, H. R. 1886	Sec. 3012½, R. S
.....	217.90	....do	Do.
.....	719.85	....do	Do.
.....	139.80	Exhibit 8	Do.
.....	2,596.75	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	907.85	....do	Do.
.....	105.00	Exhibit 8	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
May 4	Joseph Morgan	Refund duty on charges (New York)	$656.80
4	Passavant & Co	Refund duty on buttons (New York)	59.40
5	Falkner, Bell & Co	Excess of duty on iron drums containing sheep-wash (San Francisco).	328.80
5	Meyer, Wilson & Co	Transportation charges on fire-brick and coke (San Francisco).	300.00
6	Lindeke, Warner & Schurmeier.	Excess of duty on linen and cotton cloths (Saint Paul).	50.20
6	M. L. Falk & Co	Excess of duty on hops (Chicago)	2.32
6	The Export Storage Company.	Excess of duty on storage on returned domestic whisky (Cincinnati).	131.54
6	California Southern Railroad Company.	Excess of duty on coal (San Diego)	29.81
7	E. S. Cummings	Refunding money erroneously received advertising (Portsmouth, N. H.)	2.50
7	Colebrook Publishing Company.	------do	2.50
7	Chas. C. Hammond	Excess of duty on a violin (Oswegatchie)	3.75
7	Reid, Murdoch & Fischer	Excess of duty on raisins (Chicago)	6.18
7	O. F. Townsend	Excess of duty on two sewing-machines (Paso del Norte).	22.50
7	Hecht Bros	Excess of duty on charges (New York)	515.20
7	Harrington & Goodman	Excess of duty on buttons (Philadelphia)	153.15
7	Strawbridge & Clothier	Excess of duty on charges, etc. (Philadelphia)	1,123.00
7	Wm. H. Horstmann & Sons	------do	763.46
7	L. L. Bailey & Co	Excess of duty on buttons (Philadelphia)	46.80
7	Isaac Dreifuss	------do	27.00
7	E. Rubel & Co	------do	53.00
7	C. W. Lautenbach & Co	------do	59.80
0	Zenas Sears	Excess of duty on wool elastic webbing (Boston)	510.15
18	D. H. Arnold & Co	Excess of duty on charges (New York)	185.55
18	Binzeger Bros	Excess of duty on statuary (New York)	119.10
18	E. Behrend	Excess of duty on charges (New York)	41.00
18	Dieckerhoff, Raffloer & Co	Excess of duty on buttons (New York)	310.20
18	Adolph Gohring	Excess of duty on charges (New York)	1,019.40
18	P. J. Keary & Bro	------do	1,217.80
18	Letson & Hashagen	------do	237.10
18	Newburger, Messner & Co	------do	209.60
18	Sweetzer & Pembrook & Co.	------do	99.60
18	A. & D. Flesh	------do	850.50
18	Muser Brothers	------do	2,089.65
18	Tefft, Weller & Co	------do	6,350.50
19	George B. Cross & Co	Excess of duty on certain fresh fish (Chicago)	270.50
19	Theo. A. Kochs	Excess of duty on certain hair clippers (Chicago).	46.80
19	T. B. Marsh & Co	Excess of duty on certain artificial fruits (Chicago).	30.00
19	Balfour, Guthrie & Co	Excess of duty on barrels containing cement (San Francisco).	1,099,20
19	S. Koshland & Co	Excess of duty on coverings of jute bags (San Francisco).	347.40
19	Balfour, Guthrie & Co	Excess of duty on barrels containing cement (San Francisco).	936.75
19	Slover & Tyler	Excess of duty on hemp used in repairing vessels (New York).	28.12
20	F. W. Meyers & Co	Refund of duty on lumber and laths (Champlain)	95.47
20	J. T. Donnell & Co	Excess of duty on hemp used in repairs of vessels (Bath, Me.).	291.58
23	Albert, Haager & Waldburger.	Excess of duty on charges (New York)	955.60
23	R. Blankenburg & Co	------do	269.00
23	J. W. Beardsley & Sons	-----do	49.10
23	Dingelstedt & Co	------do	506.85
23	Charles Denis	-----do	43.50
23	Dieckerhoff, Raffloer & Co	Excess of duty on buttons (New York)	3,335.00
23	G. W. Faber	Excess of duty on charges (New York)	55.00
23	Greeff & Co	------do	287.85
23	Pierre J. Hale	------do	87.35
23	Lawson Bros	------do	468.60
23	Noyes, Smith & Co	------do	767.30
23	Ernest Oppe	------do	230.65
25	Joseph C. Grubb & Co	Excess of charges (Philadelphia)	707.25
25	Harrington & Goodman	------do	519.20
25	Wm. H. Horstmann & Sons	------do	629.56
25	Strawbridge & Clothier	------do	204.80
25	Baltimore Storage and Lighterage Company.	Refund of tonnage dues British steam-ship *Craigallion* (Baltimore)	624.00
	R. Blankenburg & Co	Excess of duty on buttons (New York)	734.60
	City Button Works	Excess of duty on charges (New York)	267.30

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$656.80	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	59.40	Exhibit 8	Do.
.....	328.80	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	300.00	.....do	Do.
.....	50.20	Error in classification	Do.
.....	2.32	Error in tare	Do.
.....	131.54	Excessive storage charges	Do.
.....	29.81	Excess of deposits	Do.
.....	2.50	Erroneously covered	Sec. 3689, R. S.
.....	2.50	Erroneously covered	Do.
.....	3.75	Personal effects, free	Sec. 3012½, R. S.
.....	6.18	Error in liquidation	Do.
.....	22.50	Household effects, free	Do.
.....	515.20	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	153.15	Exhibit 8	Do.
.....	1,123.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	763.46	...do	Do.
.....	46.80	Exhibit 8	Do.
.....	27.00	.....do	Do.
.....	53.00	.....do	Do.
.....	59.80	.....do	Do.
.....	510.15	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	185.55	.....do	Do.
.....	119.10	Exhibit T, Ex. Doc. 20, H. R., 1883	Do.
.....	41.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	310.20	Exhibit 8	Do.
.....	1,019 40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	1,217.80	.....do	Do.
.....	237.10	.....do	Do.
.....	209.60	.....do	Do.
.....	99.60	.....do	Do.
.....	850.50	.....do	Do.
.....	2,089.65	.....do	Do.
.....	6,350.50	.....do	Do.
.....	270.50	Free	Do.
.....	46.80	Exhibit 6	Do.
.....	30.00	Exhibit 7	Do.
.....	1,099.20	Exhibit 33, Ex. Doc. 152, H. R., 1885	Do.
.....	347.40	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	936.75	Exhibit 33, Ex. Doc. 152, H. R., 1885	Do.
.....	28.12	Repair of ship; free	Do.
.....	95.47	Duty twice paid	Do.
.....	291.58	Repair of ship, free	Do.
.....	955.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	269.00	.....do	Do.
.....	49.10	.....do	Do.
.....	506.85	.....do	Do.
.....	43.50	.....do	Do.
.....	3,335.00	Exhibit 8	Do.
.....	55.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	287.85	.....do	Do.
.....	87.35	.....do	Do.
.....	468.60	.....do	Do.
.....	767.30	.....do	Do.
.....	230.65	.....do	Do.
.....	707.25	.....do	Do.
.....	519.20	.....do	Do.
.....	629.56	.....do	Do.
.....	204.80	.....do	Do.
.....	624.00	Dues remitted	Act. Aug. 4, 1886.
.....	734.60	Exhibit 8	Sec. 3012½, R. S.
.....	267.30	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
May 27	Calhoun, Robbins & Co	Excess of duties on charges (New York)	$397.35
27	Manlove & Co	do	7.70
27	J. McCreery & Co	Excess of duty on buttons (New York)	25.00
27	Ottenheimer Brothers	Excess of duty on charges (New York)	450.65
27	Passavant & Co	Excess of duty on buttons (New York)	57.00
27	S. Rothkopf	do	40.00
27	Spielmann & Co	do	2,913.70
27	Siegman Bros	do	229.20
27	Robert Struthers	Excess of duty on charges (New York)	173.10
27	A. Weidmann & Co	do	499.15
27	Gill & Lootz	Refund of tonnage dues steam-ship *Viking* (Boston).	.54
28	H. R. W. Hartwig & Co	Excess of duty on wine (Saint Joseph)	22.08
28	James Levy & Bro	Excess of duty on whisky (Cincinnati, Ohio)	2.70
28	Chas. R. Dudley, librarian	Excess of duty on paintings for library (Denver)	7.20
28	Thomas Brown	Excess of duty on charges (San Francisco)	509.52
28	Harrington & Goodman	Excess of duty on buttons (Philadelphia)	97.80
28	Wyeth Hardware and Manufacturing Company.	Excess of duty on razors (Saint Joseph)	10.11
28	R. H. White & Co	Excess of duty on charges, etc. (Boston)	6,505.45
31	Nichols & Farnsworth	do	383.25
31	E. Melchers	Excess of duty on reimported domestic whisky (Maine)	266.40
31	Philadelphia Transportation and Lgihterage Company.	Excess of duty on charges for services of officers (Philadelphia-.	6.00
June 1	C. F. Rumpp	Excess of duty on charges on cartons, etc. (Philadelphia).	221.40
4	L. Arnstaedt	Excess of duty on charges (New York)	134.55
4	Dieckerhoff, Raffloer & Co	Excess of duty on charges on buttons (New York	526.00
4	do	Excess of duty on charges (New York)	61.25
4	Douglas, Berry & Co	do	1,100.75
4	Nathan Erlanger	do	900.80
4	Frank & Co	do	31.70
4	Flietmann & Co	do	782.95
4	Horstmann, von Heim & Co	do	16.00
4	Wm. H. Horstman & Sons	do	187.55
4	Emil S. Levi	do	59.75
4	J. & M. Lehman	do	315.20
4	B. Ullman & Co	do	3,452.92
4	Zeh & Schenck	do	93.45
6	Mills & Gibb	do	19,773.00
6	Mueller & Westfall	do	643.10
6	Henry Matier & Co	do	2,098.70
6	Titus Bros	do	1,019.90
7	H. B. Claflin & Co	Excess of duty on charges on buttons (New York)	321.40
7	W. H. Horstman & Sons	do	219.40
7	J. Lowenthal & Co	do	4,314.00
7	Levi Bros	do	570.80
7	W. H. Lyon & Co	do	64.00
7	A. Steinhardt & Bro	do	1,446.00
7	H. Wolff	do	524.60
9	Edward Blackburn & Co	Refund of excess of fees, 1862-'63, and '64, New York	23.00
9	F. Berly	do	48.40
9	Gideon F. Holmes, treasurer Plymouth Cordage Company.	Refund of duty on hemp used in repairs of vessels (Plymouth).	19.23
9	Wm. Zealand	Refund of tonnage duty on *St. Magnus* (Detroit).	16.23
9	Hayt Metal Company	Refund of duty on type metal (Saint Louis)	1,582.28
9	A. H. Hildick, successor to Vandervoort	Refund of excess of charges and commission on merchandise (New York).	65.25
9	do	Refund of excess of official fees (New York)	50.80
11	F. J. C. Ferris & Co	Excess of duty on charges (New York)	561.20
11	Menke & Franckel	do	953.00
11	Joseph Morgan	do	435.90
11	C. T. Raynolds & Co	do	77.75
11	Siegman Bros	do	405.35
11	Otto G. Mayer	do	322.40
11	Henry Matier & Co	do	582.05
11	W. Openhym & Sons	do	3,228.80
11	C. M. Vom Baur	do	859.05
11	Adolph Wimptheimer & Co	do	230.00
11	J. T. Donnell & Co	Excess of duty on hemp used in repair of vessels (Bath).	260.72
13	S. Minnice	Surplus of sale, unclaimed merchandise (New York).	33.60
14	Edward Hill	Excess of duty on charges (New York)	554.60
14	L. Henry & Co	do	43.00

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$397.35	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	7.70	....do	Do.
.....	25.00	Exhibit 8	Do.
.....	450.65	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	57.00	Exhibit 8	Do.
.....	40.00	....do	Do.
.....	2,913.70	....do	Do.
.....	229.20	....do	Do.
.....	173.10	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	499.15	....do	Do.
.....	.54	Erroneous assessment	Do.
.....	22.08	Damage allowance	Do.
.....	2.70	Error in liquidation	Do.
.....	7.20	Free	Do.
.....	509.52	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	97.80	Exhibit 8	Do.
.....	10.11	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
			Do.
.....	6,505.45	....do	Do.
.....	383.25	....do	Do.
.....	266.40	Error in liquidation	Do.
.....	6.00		Do.
.....	221.40	Exhibit 22, Ex. Doc. 10, H. R. 1886	Do.
.....	134.55	....do	Do.
.....	526.00	Exhibit 8	Do.
.....	61.25	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	1,100.75	....do	Do.
.....	900.80	....do	Do.
.....	31.70	....do	Do.
.....	782.95	....do	Do.
.....	16.00	....do	Do.
.....	187.55	....do	Do.
.....	59.75	....do	Do.
.....	315.20	....do	Do.
.....	3,452.92	....do	Do.
.....	93.45	....do	Do.
.....	19,773.00	....do	Do.
.....	643.10	....do	Do.
.....	2,098.70	....do	Do.
.....	1,019.90	....do	Do.
.....	321.40	Exhibit 8	Do.
.....	219.40	....do	Do.
.....	4,314.00	....do	Do.
.....	570.80	....do	Do.
.....	64.00	....do	Do.
.....	1,446.00	....do	Do.
.....	524.60	....do	Do.
.....	23.00	Exhibit 53, Ex. Doc. 152, H. R., 1885	Do.
.....	48.40	....do	Do.
.....	19.23	Repair of ship, free	Do.
.....	16.23	Erroneous assessment	Sec. 3013, R. S.
.....	1,582.28	Exhibit 9	Sec. 3012½, R. S.
$159.21	224.46	Special appropriation	Do.
.....	50.80	Exhibit 53, Ex. Doc. 152, H. R., 1885	Do.
.....	561.20	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	953.00	....do	Do.
.....	435.90	....do	Do.
.....	77.75	....do	Do.
.....	405.35	....do	Do.
.....	322.40	....do	Do.
.....	582.05	....do	Do.
.....	3,228.80	....do	Do.
.....	859.05	....do	Do.
.....	230.00	....do	Do.
.....	260.72	Repair of ship, free	Do.
.....	33.60	Property of payee	Sec. 2974, R. S.
.....	554.60	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	43.00	....do	Do.

Statement of customs-refunds made by the Treasury Department

Date.	To whom refunded.	Nature of refund.	Duty.
1887.			
June 14	S. Rosenberg & Co	Excess of duty on charges (New York)	$680.20
14	Muser Bros	do	959.10
14	A. C. Lombard's Sons	Excess of tonnage duty on *Norrona* (Boston)	.45
15	New Bedford Cordage Company.	Excess of duty on hemp used to repair vessels (New Bedford).	488.86
15	Shoninger, Moses & Co	Excess of duty on charges, laces (Boston)	74.65
15	J. D. & M. Williams	Excess of duty on charges, cigars (Boston)	130.25
16	Werner, Itschner & Co	Excess of duty on charges (Philadelphia)	149.45
16	A. R. McCown & Co	do	599.55
16	Partridge & Richardson	do	115.95
16	E. S. Wheeler & Co	Excess of duty on steel wire rods (New Haven)	88.19
16	Times Publishing Company.	Excess of duty advertising sale (Paso del Norte).	4.50
16	J. T. Donnell & Co	Excess of duty on hemp used to repair vessels (Boston).	13.94
16	Edson, Moore & Co	Excess of duty on cottons (Detroit)	17.18
17	Gideon F. Holmes, treasurer Plymouth Cordage Company.	Excess of duty on hemp used in construction of vessels (Plymouth).	54.48
17	Joseph Nickerson & Co	Excess of duty on wire rope to repair vessels (Boston).	54.72
17	Wm. L. Stone	Excess of duty on one horse (Niagara)	20.00
17	Meyer & Dickinson	Excess of duty on charges (Philadelphia)	751.05
17	P. Barnard & Co	Excess of duty on charges—matches (Boston)	575.05
18	E. Mommer & Co	Excess of duty on buttons (New York)	1,132.00
18	Tefft, Weller & Co	Excess of duty on charges (New York)	609.05
18	Jordan, Marsh & Co	Excess of duty on charges (Boston)	172.75
20	Balfour, Guthrie & Co	Excess of duty on barrels containing cement (San Francisco).	58.43
20	Dickson, De Wolf & Co	do	342.80
20	London and San Francisco Bk. (limited).	Excess of duty on charges for baling wheat bags (San Francisco).	875.64
20	Meyer, Wilson & Co	Excess of duty on barrels containing cement (San Francisco).	6,523.26
20	J. D. Small & Co	Excess of duty tonnage (Baltimore)	10.71
20	Hall & Willis Hardware Company.	Excess of duty on tin and terne plates (Kansas City).	510.81
20	John W. Mason & Co	Excess of duty on wire rope used to repair vessels (New York).	187.85
20	Owner of schooner (Spanish) *Clotilde.*	Refund of fines on Spanish schooner (or smack) *Clotilde* (Cedar Keys).	400.00
21	Gideon F. Holmes, treasurer Plymouth Cordage Company.	Excess of duty on hemp used in repair of vessels (Plymouth).	50.72
21	John W. Mason & Co	Excess of duty on wire rope used in repair of vessels (New York).	277.85
24	E. S. Wheeler & Co	Excess of duty on steel wire rods (New York)	14.25
25	Lieut. F. G. F. Wadsworth	Informer's share of fines, sloop *Industry* (Boston).	22.50
25	E. S. Wheeler & Co	Excess of duty on steel wire rods (New York)	333.00
25	James H. Archer	Excess of duty on linens (Denver)	11.10
25	C. A. Ingalls	Excess of duty on fresh fish (Huron)	200.00
25	R. B. Boak	do	4.28
25	George S. Sloan	do	96.25
25	L. Rubelli	Excess of tonnage duty on steam bark *Marie Leugia* (Philadelphia).	5.00
25	March Bros., Pierce & Co	Excess of duty on charges (Boston)	454.50
30	Wm. Barr Dry Goods Company.	Excess of duty on cottons (Saint Louis)	4.15
30	B. Blumenthal & Co	Excess of duty on buttons (New York)	690.60
30	John Lee Smith & Co	Excess of duty on charges (New York)	6.00
30	M. H. Mayer	Excess of duty on cigarettes (Chicago)	7.66
			541,080.81
Mar. 14	J. T. Donnell & Co	Refund of duty on manila hemp, etc. (Bath)	26.07
			541,106.88

TREASURY DEPARTMENT, OFFICE OF COMMISSIONER OF CUSTOMS, *August* 25, 1887.

during the fiscal year ending June 30, 1887, *etc.*—Continued.

Interest and costs.	Total.	Reasons for refund.	Law under which refund was made.
.....	$680.20	Exhibit 22, Ex. Doc. 10, H. R., 1886	Sec. 3012½, R. S.
.....	959.10	..... do	Do.
.....	.45	Erroneous assessment	Sec. 3013, R. S.
.....	488.86	Repair of ship, free	Sec. 3012½, R. S.
.....	74.65	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	130.25	.....do	Do.
.....	149.45	.....do	Do.
.....	599.55	.....do	Do.
.....	115.95	.....do	Do.
.....	88.19	Short shipment	Do.
.....	4.50	Customs expense	Sec. 3687, R. S.
.....	13.94	Repair of ship, free	Sec. 3012½, R. S.
.....	17.18	Error in classification	Do.
.....	54.48	Repair of ship, free	Do.
.....	54.72	.....do	Do.
.....	20.00	Team of immigrant, free	Do.
.....	751.05	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	575.05	.....do	Do.
.....	1,132.00	Exhibit 8	Do.
.....	609.05	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	172.75	.....do	Do.
.....	58.43	Exhibit 33, Ex. Doc. 152, H. R., 1885	Do.
.....	342.80	.....do	Do.
.....	875.64	.....do	Do.
.....	6,523.26	.....do	Do.
.....	10.71		
.....	510.81	Damage allowance	Sec. 3012½, R. S.
.....	187.85	Repair of ship, free	Do.
.....	400.00	Fine not incurred	Sec. 5293, R. S.
.....	50.72	Repair of ship, free	Sec. 3012½, R. S.
.....	277.85	.....do	Do.
.....	14.25	Short shipment	Do.
.....	22.50	Erroneously covered	Sec. 3689, R. S.
.....	333.00	Short shipment	Sec. 3012½, R. S.
.....	11.10	Error in liquidation	Do.
.....	200.00	Free	Do.
.....	4.28	.....do	Do.
.....	96.25	.....do	Do.
.....	5.00	Excessive assessment	Do.
.....	454.50	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	4.15	Error in classification	Do.
.....	690.60	Exhibit 9	Do.
.....	6.00	Exhibit 22, Ex. Doc. 10, H. R., 1886	Do.
.....	7.66	Error in weight	Do.
$184,077.74	725,158.55		
.....	26.07		
184,077.74	725,184.62		

EXHIBITS ACCOMPANYING STATEMENT OF REFUNDS FOR FISCAL YEAR ENDING JUNE 30, 1887.

EXHIBIT 1.—*Silk and willow baskets.*

TREASURY DEPARTMENT,
Washington, D. C., February 23, 1886.

SIR: The Department is in receipt, through the Solicitor of the Treasury, of a letter dated the 9th instant, from the United States attorney for the southern district of New York, reporting the trial of the case of Wallach *et al. vs.* Robertson, former collector, etc. (U. S., 7837), which involved the question, among others, as to the classification under the tariff act in force prior to that of March 3, 1883, of certain imported baskets made of silk and willow, of which silk was the component material of chief value.

The United States attorney reports that a verdict was rendered in favor of the plaintiffs, thus sustaining their claim that the articles were dutiable at the rate of 35 per cent. ad valorem, under the provisions of Schedule M (T. I., old, 279), for "baskets, and all other articles composed of grass, osier, palm leaf, whalebone, or willow, not otherwise provided for."

The question involved seems to have been principally one of fact as to whether the articles were commercially known as "baskets" or not, and the Solicitor of the Treasury recommends an acquiescence by the Department in such verdict.

The Attorney-General, to whom the case was submitted, under the act of March 3, 1875, also advises that no appeal or writ of error will be taken by the United States in the said suit.

The Department acquiesces in such decision, and directs you, upon true entry of judgment, to take the necessary steps for its settlement and payment.

Respectfully, yours,

C. S. FAIRCHILD,
Assistant Secretary.

COLLECTOR OF CUSTOMS, *New York.*

EXHIBIT 2.—*Plated cords, braids, and other goods.*

TREASURY DEPARTMENT, *August* 28, 1884.

SIR: This Department is in receipt of your letters, dated June 20 and 25 and July 11, last, submitting various appeals of Stone & Downer from your decision assessing duty at the rate of 35 per cent. ad valorem on their importations of plated silver cords and braids and plated metal embroideries, etc., claimed in the protests to be dutiable at 25 per cent. ad valorem.

The question presented is whether the articles are dutiable by assimilation under section 2499, Revised Statutes, and the provision of Schedule N (T. I., new, 427) for "epaulets, galloons, laces, knots, stars * * * of gold, silver, or other metal."

This question was involved substantially on the importation of certain metal fringes, etc., at New York, which the Attorney-General was of opinion were dutiable at the rate of 25 per cent. ad valorem, as determined by applying section 2499, Revised Statutes, to the provision above quoted for epaulets, galloons, etc.

The question was again raised on an importation at New York of certain metal fringe, cord, braid, gimp, soutache and tresse, to be used in the trimming of military uniforms.

In that case the Department held, May 13, 1884 (not published), that the goods named belonged to the same general category as the galloons, etc., above mentioned, being put to the same uses, and were all dutiable at 25 per cent. ad valorem by virtue of the Department's decision.

The question as to the classification of these goods, together with samples, was submitted to the United States Attorney-General, and the Department is now in receipt of a letter from that officer, dated the 21st instant, in which he expressed the opinion that they are dutiable at the rate of 25 per cent. ad valorem as aforesaid.

Following the ruling above mentioned, and in accordance with such opinion of the United States Attorney-General, the Department sustains the appeals and instructs you to take measures for a refund of the duties levied in excess of 25 per cent. ad valorem in all the cases in which the provisions of section 2931, Revised Statutes, have been observed.

* * * * * * *

Very respectfully,

CHAS. E. COON,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Boston, Mass.*

EXHIBIT 3.—*Iron boilers—Classification for duty.*

TREASURY DEPARTMENT, *May* 22, 1886.

SIR: The Department is in receipt of your letter of the 18th instant, transmitting the appeal (5448*o*) of Messrs. Hay, Prentice & Co., from your assessment of duty at the rate of 45 per cent. ad valorem on certain iron boilers imported by them, per *City of Berlin*, into the port of New York, and thence transported under I. T. bond into your port February 9 last.

The appellants claim that these goods are dutiable under the provisions of T. I., new, 151 and 154, at the rate of 1½ cents per pound, as articles not specially enumerated or provided for, made from boiler or other plate iron, whether wholly or partially manufactured.

The appraiser reports that the boilers in question are not made from ordinary boiler and tank plate iron, but from wrought iron, varying from 1 inch to 1½ inches in thickness; that it is different from boiler and tank plate iron only in thickness, and that upon careful inquiry he is informed that, notwithstanding its thickness, it is comprehended in the term "plate iron," and that inasmuch as these boilers are made of plate iron which, in each instance, is the material of chief value, he is now of opinion that they are dutiable as claimed by the appellants.

In this view the Department concurs, and you are hereby authorized to reliquidate the entry and to take the necessary steps for a refund of the excess of duty exacted.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 4.—*Iron castings for ice-machine—Synopsis* 6829 *reversed.*

TREASURY DEPARTMENT, *February* 12, 1887.

SIR: Referring to your letter of the 31st ultimo, in relation to the recent trial at your port of the suit of the Winklemeyer Brewing Company *vs.* Charles M. Whitney, late surveyor of customs, which involved the question as to the proper classification under the tariff act of certain plates of cast-iron, which, when put together, constituted an ice-machine, you are informed that the Department is now in receipt of a communication, dated the 2d instant, from the United States attorney for the eastern district of Missouri, in which he reports the proceedings of the said trial.

He reports that, although certain evidence was produced on the trial to show that the said iron plates had been somewhat bored, polished, finished, etc., in order to be fitted for use in the construction of the said ice-machine, yet that the court was of opinion that the weight of evidence sustained the claim of the plaintiffs; that the said pieces of iron were commercially known as iron castings, and were dutiable at the rate of 1½ cents per pound, under the provision in schedule C (T. I., new, 157) for "castings of iron not specially enumerated or provided for" (and not at the rate of 45 per cent. ad valorem, as assessed by the defendant under the last paragraph of said schedule, for "manufactures, articles, or wares, * * * composed wholly or in part of iron"), and thereupon found for the plaintiffs.

The case seems to be similar in all substantial respects to the case of Wolff *v.* Spalding, tried in the year 1885 in the circuit court for the northern district of Illinois (see 26 Federal Reports, p. 609), wherein, as in the present case, the articles were decided to be dutiable as castings of iron, thus negativing the claim of the Government that they were manufactures of that material.

In the result of the trial of the case last mentioned, the Department, under date of June 29, 1886, and by the advice of the United States Attorney-General, acquiesced and directed the settlement and payment of the judgment, which has since been done.

As the question involved is mainly one of fact, the same course may be pursued by you in the present case, and you are therefore instructed, upon due entry of judgment upon the records of the court, to forward the usual certified statement for its settlement and payment.

Respectfully, yours,

C. S. FAIRCHILD,
Assistant Secretary.

SURVEYOR OF CUSTOMS, *Saint Louis, Mo.*

EXHIBIT 5.—*Bamboo blinds—dutiable as articles composed of grass.*

TREASURY DEPARTMENT, *July* 24, 1886.

SIR: The Department duly received your letter of the 19th ultimo, transmitting the appeal (6231 *o*) of Messrs. Marshall, Field & Co. from your assessment of duty, at the rate of 35 per cent. ad valorem, on certain bamboo blinds imported, per *Lord Clive*, at the port of Philadelphia, and transported to your port under I. T. entry No. 371.

It appears that duty was assessed on the merchandise in question as manufactures of wood, under the provision in T. I., new, 233, for manufactures of wood not specially enumerated or provided for, while the appellants claim the same to be dutiable under the provision in T. I., new, 395, for articles composed of grass, etc., not specially enumerated or provided for, at the rate of 30 per cent. ad valorem.

By Department's decision of May 11, 1885, certain baskets composed of bamboo were held to be dutiable at the rate provided in the paragraph last cited, as manufactured articles composed of grass (bamboo being a species of grass), and the Department is of the opinion that these blinds, which are composed of the same material, are entitled to classification at the same rate.

The decision (Synopsis, 7415) on bamboo cabinets, to which you refer, applied to cabinets made in part of wood, and which were dutiable at the rate assessed, not only as manufactures of wood, but as cabinet-ware, under paragraph 230.

The claim of the appellants is, therefore, sustained, and you are authorized to reliquidate the entry accordingly, and to take the necessary steps for refunding the excessive duties exacted.

Respectfully yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 6.—*Hair-clippers.*

TREASURY DEPARTMENT,
Washington, D. C., April 14, 1887.

SIR: The Department is in receipt of your letter of the 26th ultimo, in which, among other things, you report concerning the recent trial at your port of the case of Thomas A. Kochs against A. F. Seeberger, collector, etc., which resulted in a judgment in favor of the plaintiff.

The question involved was whether certain imported hair-clippers used by barbers for trimming human hair were dutiable at the rate of 45 per cent. ad valorem under the provision in schedule C. T. I., 216, for "mftrs., articles, or wares * * composed wholly or in part of * * steel," as classified by the defendant (collector), or at the rate of 35 per cent. ad valorem under the further provision in said schedule, T. I., 197, for "cutlery not specially enumerated or provided for in this act."

The United States attorney in reporting the trial states that "the proof tended to show that the articles in question were bought and sold as cutlery in the hardware and cutlery trade," and that while other proof was submitted tending to show that the articles were machines, yet that the court was satisfied that the claim of the appellant was correct, and thereupon rendered judgment accordingly.

The United States Attorney-General, to whom the case was referred under the provisions of section 1 of the act of March 3, 1875, advises that no appeal or writ of error will be taken by the United States in the said case.

You are therefore authorized upon due entry of judgment on the records of the court to take the necessary steps for its settlement and payment, and also for the set-

tlement of all other similar suits now pending at your port, where the requirements of law as to protest, appeal, institution of suit, etc., have been duly complied with, and upon the same being duly discontinued by the plaintiffs.

You will also apply such decision to future importations of such merchandise.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 7.—*Artificial fruits and flowers.*

TREASURY DEPARTMENT,
Washington, D. C., April 14, 1887.

SIR: The Department is in receipt of your letter of the 26 ultimo, in which, among other things, you report concerning the recent trial at your port of the case of Tyler B. Marsh against A. F. Seeberger, collector, etc., which resulted in a judgment in favor of the plaintiff.

The question involved was whether certain imported artificial fruits, such as cherries, plums, etc., made of glass and similar materials, and attached to wire stems, so covered to resemble the stem of the fruit imitated, were dutiable at the rate of 50 per cent. ad valorem under the provision in schedule N. T. I., 429, for "artificial and ornamental * * * flowers, or parts thereof, of whatever material composed, for millinery use," as classified by the defendant (collector), or at the rate of 20 per cent. ad valorem, under the further provision in said schedule T. I., 448, for " materials, * * trimmings, * * for making or ornamenting hats, bonnets, and hoods."

The United States attorney reports that while the evidence produced on the trial was somewhat conflicting, yet that the weight thereof was to the effect that the goods in question were used, bought, sold, and commercially known as hat trimmings; that they were used in ornamenting and trimming ladies' hats, bonnets, and other feminine head-gear; that they were handled and treated by persons engaged in the millinery business as trimmings for hats, bonnets, etc., and were not known commercially as artificial flowers.

Upon submitting the case to the United States Attorney-General, under section 1 of the act of March 3, 1875, that officer advises that no writ of error or appeal will be taken by the United States in the said suit.

You are therefore authorized after due entry of judgment to take the necessary steps for its settlement and payment, and also for the settlement of all similar suits now pending at your port, where the requirements of law as to protest, appeal, institution of suit, etc., have been duly complied with, upon due discontinuance of the same.

You will cause the practice at your port to conform to this decision upon future importations of such merchandise; decision No. 5251 being hereby reversed.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

COLLECTOR OF CUSTOMS, *Chicago, Ill.*

EXHIBIT 8.—*Brass buttons—definition of.*

TREASURY DEPARTMENT, *October* 22, 1886.

SIR: Referring to previous correspondence in the matter of the classification for duty of certain buttons composed wholly or in part of brass, I inclose herewith copy of an opinion received thereon from the United States Attorney-General, under date of the 15th instant, from which you will perceive that, in his opinion, the practice which has obtained under Department's decision of November 16, 1883 (Synopsis, 6019,) of classifying such buttons as "brass buttons," within the exclusion of T. I., new, 407, and consequently dutiable under T. I., new, 216, as manufactures of brass, at the rate of 45 per cent. ad valorem, is not in accordance with the interpretation of the law as announced by the Supreme Court.

It will be seen that the Attorney-General is of the opinion that the classification of these buttons, under said decision, according to *the material of which they are composed*, instead of their *commercial designation*, would be extremely difficult, and that under such practice "gilt" and "silk" buttons, which are specifically enumerated in the tariff, would be practically almost unknown.

The Department concurs in the views of the Attorney-General, that under the rule of interpretation laid down by the Supreme Court in Arthur *vs.* Lahey, and subsequently repeatedly affirmed, the commercial designation of these buttons should govern their classification, and accordingly directs that in all cases where buttons are not commercially known or designated as brass, gilt, or silk buttons, they should be classified under the provision in T. I., new, 407, for buttons, etc., not specially enumerated or provided for.

The decisions of November 16, 1883, (Synopsis, 6019,) and July 26, 1884, (Synopsis, 6495,) are modified accordingly.

* * * * * * *

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS, *New York.*

[Opinion of Attorney-General.]

DEPARTMENT OF JUSTICE,
Washington, October 15, 1886.

SIR: Your letter of the 6th of October, 1886, submits the inquiry whether the decision of Assistant Secretary French, of the 16th of November, 1883, with reference to the construction of paragraph No. 407, in Schedule N, of the act of the 3d of March, 1883, should be modified.

The paragraph referred to provides that "buttons and button-molds, not specifically enumerated or provided for in this act, not including brass, gilt, or silk buttons, 25 per centum ad vulorem."

The decision of the Department submitted for consideration declares, "the Department therefore decides that the appeal is not well taken, and that it is sufficient that the buttons are made wholly or in part of brass (without their being commercially known as brass buttons) to bring them within the exemption specified in Schedule N, aforesaid."

By this decision the statute is interpreted as though it read "buttons of brass," instead of "brass buttons." Under this interpretation *the material of which the button is composed* is given as the rule by which to levy the tax, instead of the *commercial designation* of the *article*. Thus the often impossible task is imposed upon the collector to determine whether the button imported has a grain more of brass in its composition than of other material. Gilt buttons, named in the same paragraph, are often composed of brass, with an infinitesimal covering of gold. Under this interpretation, such buttons would come under the designation of brass, instead of gilt, buttons, which they actually are. Silk buttons, in the same paragraph, under this interpretation, would be an article practically almost unknown, as in most instances buttons commercially known as silk buttons have a larger proportion of their weight composed of other material than silk. The statute should be interpreted as it reads: "brass buttons," "gilt buttons," and "silk buttons." Whatever articles are clearly established to be commercially thus designated come within the exemption of the act, in pursuance of the principle announced in the case of Arthur *vs.* Lahey, (96 U. S., p. 113,) which is, "the commercial designation of an article among traders and importers, when such designation is clearly established, fixes its character for the purpose of the tariff laws," and this has been since then repeatedly held by the Supreme Court.

The decision referred to in yours should be modified to conform to this principle.

Very respectfully,

A. H. GARLAND,
Attorney-General.

The SECRETARY OF THE TREASURY.

EXHIBIT 9.—*Type-metal—certain so-called antimonial lead dutiable as.*

TREASURY DEPARTMENT, *March* 31, 1887.

SIR: The Department duly received your letter of the 7th instant, transmitting the appeal (9438 *o*) of Mr. G. L. Douglas from your assessment of duty at the rate of 2 cents per pound on certain so-called antimonial lead imported, per *W. A. Scholten*, September 4, 1886, and returned by the appraiser at your port as lead in pigs, dutiable under the provisions of T. I., 189.

From the report of the appraiser, dated November 26, and received with your letter as aforesaid, it appears that a sample of the merchandise in question was submitted for chemical test to the United States laboratory connected with your office, and that an official report of the chemical analysis of the article showed it to be composed as follows:

Lead	90.25 per cent.
Antimony	9.00 per cent
Tin	0.21 per cent.
Arsenic	traces
Copper	0.50 per cent

The claim of the appellant appears to be that the article in its present condition is entitled to classification as type-metal, at the rate of 20 per cent. ad valorem, under the provisions of T. I., 213.

Numerous certificates and statements are submitted from type-founders, smelting works, lead works, type manufacturers, and others, all going to show that an article containing the percentage of antimony above mentioned is unfit for any of the ordinary purposes to which pig-lead is applied, but is only suitable for use as a low grade of type-metal.

Samples of the merchandise were transmitted to the Public Printer and the Chief of the United States Bureau of Engraving and Printing, for submission to the experts of their departments, and were returned in due course with statements as follows: From the Public Printer, that the samples had been duly tested and compared with other type-metal, and that it appeared to be composed of lead, tin, and antimony in proportions that compose electrotype-metal; from the Chief of the Bureau of Engraving and Printing, that the sample was submitted to the employés of that Bureau having knowledge in such matters, who reported that it contained antimony and lead, and that it was, therefore, a type-metal.

It would appear that there is no well-defined standard for type-metals, inasmuch as the various grades of types and type-plates in the manufacture of which type-metal is used require different proportions of antimony, lead, etc., and that the various manufacturers of type-metal have private formulas for their several grades of manufactures, which are said to differ widely from each other in the proportionate amounts of the several component materials which they contain.

Thus, according to some of the reports received, certain grades of type-metal contain as high as 25 per cent. of antimony, while others contain only 14 per cent., and stereotype-metal and electrotype-metal, according to the same reports, contain only 13 per cent. and 5 per cent. respectively.

The Department can not assume that it was the intention of the framers of the tariff act to restrict the application of paragraph 213 to only the better class of type-metal, or to debar therefrom electrotype-metal and stereotype-metal; on the contrary, it is of the opinion that whatever comes within the commercial designation of type-metal, whether for the higher or lower grades of work produced by type-founders, is entitled to the benefit of said paragraph.

Reference has been made to Department's decisions of November 8, 1877, (Synopsis 3407,) and March 7, 1885, (Synopsis 6786.) In the former case, the claim of the appellants was not that the article was dutiable as type-metal, but as metal unmanufactured, which claim was properly overruled. In the latter case, it will be perceived that the article the subject of that decision contained only .686 per cent. of antimony, which was not sufficient to incapacitate it for many of the uses to which pig-lead is applied, and that in the condition imported it was not fit for use as type-metal.

A further report received from the appraiser at your port, with your letter of the 1st instant, shows samples of this importation as having been found by chemical analysis to contain 8, 7, and 14 per cent., respectively, of antimony, with a statement from the examining chemist that the proportion of antimony contained is too large to permit of their use in their present state of manufacture as lead pipe, shot, etc.; also that it is doubtful whether the antimony in these alloys could be with economy removed.

Under all the circumstances, and after careful consideration of all the evidence submitted, the Department is of the opinion that the article in question falls within the commercial designation of type-metal, or at least that as it is unserviceable for other purposes, and can be utilized as electrotype-metal, the importers are entitled to the benefit of the doubt.

You are therefore authorized to reliquidate the entry at the rate provided in T. I. 213, for type-metal, and to take measures for refunding the excess of duty exacted.

Respectfully, yours,

C. S. FAIRCHILD,
Acting Secretary.

COLLECTOR OF CUSTOMS,
New York.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 12.

BRIDGES, ETC., INTERFERING WITH NAVIGATION.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING,

With a letter from the Chief of Engineers, reports from officers in charge of river and harbor districts respecting interferences with navigation by bridges, causeways, and other structures.

DECEMBER 12, 1887.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 10, 1887.

The Secretary of War has the honor to transmit to the House of Representatives a letter of the 8th instant from the Chief of Engineers, together with copies of reports of officers in charge of river and harbor districts, received since February 21, 1887, and made to meet the requirements of section 4 of the river and harbor act of August 5, 1886, requiring that report be made to Congress whether any bridges, causeways, or structures of any kind now erected, or in process of erection, do or will interfere with free and safe navigation.

WM. C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

OFFICE OF THE CHIEF OF ENGINEERS,
UNITED STATES ARMY,
Washington, D. C., December 8, 1887.

SIR: I had the honor to submit, 21st February last, a communication containing reports from officers in charge of river and harbor districts, made, under orders from this office, to comply with a provision of section 4 of the river and harbor act of August 5, 1886, requiring that report be made to Congress whether any bridges, causeways, or structures of any kind, now erected or in process of erection, do or will interfere with free and safe navigation. This was transmitted to the Senate by the War Department, February 24, 1887, and printed as Senate Ex. Doc. No. 105 of the last session of Congress.

The instances of interference therein enumerated were such as had not been included in a previous report from this office, made to comply

with similar provision of the river and harbor act of July 5, 1884, transmitted to the Senate December 18, 1885, and printed as Senate Ex. Doc. No. 12, Forty-ninth Congress, first session.

In further compliance with the act of August 5, 1886, I now have the honor to submit herewith reports received since my communication of February 21, 1887, of instances of interference with free and safe navigation by bridges and other structures, additional, with few exceptions, to those previously reported.

Very respectfully, your obedient servant,

J. C. DUANE,
Brigadier-General, Chief of Engineers.

Hon. WM. C. ENDICOTT,
Secretary of War.

REPORT OF MAJOR JARED A. SMITH, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Portland, Me., June 21, 1887.

SIR: In compliance with instructions in General Orders No. 7, from Headquarters Corps of Engineers, dated June 2, 1887, I have the honor to submit the following report:

Regarding the railroad and highway bridge between Portsmouth, N. H., and Kittery, Me., my annual report for Cocheco River, New Hampshire, for fiscal year ending June 30, 1886, contained the following paragraph:

> The bridge across the Piscataqua River, near Portsmouth Harbor, has its draw very narrow and badly arranged, so that it is generally a very inconvenient, slow, and tedious process to pass vessels through. In passing through the draw with the tide it is generally necessary to moor the vessel and allow it to drop through the narrow space stern foremost, requiring great pains to accomplish it without injury.

Across the channel leading to the Back Cove in Portland Harbor, Maine, are two bridges. The first bridge is that of the Grand Trunk Railway, which has a draw giving a clear opening of only about 40 feet, and is inconveniently arranged for enabling vessels to pass.

The second bridge is known as Tukey's Bridge, and is used for a common highway; the draw is no wider than that of the railway bridge, and owing to the narrow channel and lack of suitable guard-piers it is a difficult and tedious operation to pass vessels through the draw, so that it forms a serious obstruction to the navigation of that channel.

My report of a preliminary examination on the Kennebec River, Maine, submitted December 27, 1886, contained the following paragraphs:

> The draw of the bridge from Gardiner to Pittston is difficult and somewhat dangerous to pass, owing to the lack of suitable piers as guides to the current and guards for the passing vessel. I give this upon the statement of pilots and others, without personal knowledge obtained from observation.
>
> The bridge seems to have had an effect in forming a shoal in front of the wharves immediately above, and the shoal has extended downward until it has injured the channel through the draw; opposite the railroad wharf the shallow water causes great inconvenience and expense in getting vessels to and from the landing.

Referring to the injuries caused by a freshet in 1870, the same report says:

> The same freshet carried away the toll-bridge at Hallowell, leaving the piers in the river. The remains of the bridge piers are now submerged at high water and form a dangerous obstacle on which many vessels have been injured.

I am informed that a railroad bridge has been constructed across the the navigable portion of the York River, Maine, for the improvement of which an appropriation was made by Congress, August 5, 1886. So far as I am aware no authority has been obtained from Congress for constructing the bridge mentioned, and it is therefore not known how far it may cause obstruction.

The points mentioned cover all that are known to exist within the limits of works in charge of this office.

Very respectfully, your obedient servant,

JARED A. SMITH,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MAJOR WILLIAM R. LIVERMORE, CORPS OF ENGINEERS.

ENGINEER OFFICE, UNITED STATES ARMY,
Newport, R. I., November 4, 1887.

SIR: Referring to General Orders No. 7, Headquarters Corps of Engineers, current series, respecting the interference with free and safe navigation by bridges, causeways, and other structures, I have the honor to state that complaint has been made of the bridge of the Boston and Providence Railroad Company, which crosses the Pawtucket (Seekonk) River, Rhode Island, near its mouth, between the city of Providence and East Providence, and of the Old Colony Railroad Bridge over the Taunton River between Somerset and Fall River, Mass.

PAWTUCKET RIVER BRIDGE.

About 500 feet above this bridge is a highway bridge connecting Providence and East Providence, which was erected in lieu of the old Washington Bridge, which was about 250 feet above the railroad bridge and has been removed.

I quote the following description of the railroad bridge, and of the difficulties experienced in passing through it and the old Washington Bridge, from the annual report of the late General Warren for 1874:

> The act authorizing the construction of the present bridge, built in 1867–'68, passed the general assembly in 1866. This act provided that the draw of the bridge should be at least 60 feet in width, and that the proposed bridge and draw should be located in a manner satisfactory to Robert Sherman, esq., of Pawtucket. The first condition has been carried out; as to the latter, I am not informed.
>
> This bridge is 396½ feet long, divided into three spans and a draw. Commencing on the west side there is first a span of 113 feet; next one of 108½ feet; next is the draw, 154 feet, with openings of 60 feet in the clear; and last, a short span of 20¾ feet, one end of which rests on a stone pier, the only one in the bridge, the other end resting on the abutment. The superstructure is a Howe truss.
>
> * * * * * * *
>
> To facilitate the passage of vessels through this and Washington Bridge, double lines of piling have been put in between the draws of the two bridges. This piling has been extended about 300 feet above Washington Bridge, and one line has been extended about the same distance below the railroad bridge. The space between these lines of piles varies from 38 to 60 feet.

The difficulties of navigation through these bridges were clearly set forth in the report of General Warren, from which the above extract is taken.

with similar provision of the river and harbor act of July 5, 1884, transmitted to the Senate December 18, 1885, and printed as Senate Ex. Doc. No. 12, Forty-ninth Congress, first session.

In further compliance with the act of August 5, 1886, I now have the honor to submit herewith reports received since my communication of February 21, 1887, of instances of interference with free and safe navigation by bridges and other structures, additional, with few exceptions, to those previously reported.

Very respectfully, your obedient servant,

J. C. DUANE,
Brigadier-General, Chief of Engineers.

Hon. WM. C. ENDICOTT,
Secretary of War.

REPORT OF MAJOR JARED A. SMITH, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Portland, Me., June 21, 1887.

SIR: In compliance with instructions in General Orders No. 7, from Headquarters Corps of Engineers, dated June 2, 1887, I have the honor to submit the following report:

Regarding the railroad and highway bridge between Portsmouth, N. H., and Kittery, Me., my annual report for Cocheco River, New Hampshire, for fiscal year ending June 30, 1886, contained the following paragraph:

> The bridge across the Piscataqua River, near Portsmouth Harbor, has its draw very narrow and badly arranged, so that it is generally a very inconvenient, slow, and tedious process to pass vessels through. In passing through the draw with the tide it is generally necessary to moor the vessel and allow it to drop through the narrow space stern foremost, requiring great pains to accomplish it without injury.

Across the channel leading to the Back Cove in Portland Harbor, Maine, are two bridges. The first bridge is that of the Grand Trunk Railway, which has a draw giving a clear opening of only about 40 feet, and is inconveniently arranged for enabling vessels to pass.

The second bridge is known as Tukey's Bridge, and is used for a common highway; the draw is no wider than that of the railway bridge, and owing to the narrow channel and lack of suitable guard-piers it is a difficult and tedious operation to pass vessels through the draw, so that it forms a serious obstruction to the navigation of that channel.

My report of a preliminary examination on the Kennebec River, Maine, submitted December 27, 1886, contained the following paragraphs:

> The draw of the bridge from Gardiner to Pittston is difficult and somewhat dangerous to pass, owing to the lack of suitable piers as guides to the current and guards for the passing vessel. I give this upon the statement of pilots and others, without personal knowledge obtained from observation.
>
> The bridge seems to have had an effect in forming a shoal in front of the wharves immediately above, and the shoal has extended downward until it has injured the channel through the draw; opposite the railroad wharf the shallow water causes great inconvenience and expense in getting vessels to and from the landing.

Referring to the injuries caused by a freshet in 1870, the same report says:

> The same freshet carried away the toll-bridge at Hallowell, leaving the piers in the river. The remains of the bridge piers are now submerged at high water and form a dangerous obstacle on which many vessels have been injured.

I am informed that a railroad bridge has been constructed across the the navigable portion of the York River, Maine, for the improvement of which an appropriation was made by Congress, August 5, 1886. So far as I am aware no authority has been obtained from Congress for constructing the bridge mentioned, and it is therefore not known how far it may cause obstruction.

The points mentioned cover all that are known to exist within the limits of works in charge of this office.

Very respectfully, your obedient servant,

JARED A. SMITH,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MAJOR WILLIAM R. LIVERMORE, CORPS OF ENGINEERS.

ENGINEER OFFICE, UNITED STATES ARMY,
Newport, R. I., November 4, 1887.

SIR: Referring to General Orders No. 7, Headquarters Corps of Engineers, current series, respecting the interference with free and safe navigation by bridges, causeways, and other structures, I have the honor to state that complaint has been made of the bridge of the Boston and Providence Railroad Company, which crosses the Pawtucket (Seekonk) River, Rhode Island, near its mouth, between the city of Providence and East Providence, and of the Old Colony Railroad Bridge over the Taunton River between Somerset and Fall River, Mass.

PAWTUCKET RIVER BRIDGE.

About 500 feet above this bridge is a highway bridge connecting Providence and East Providence, which was erected in lieu of the old Washington Bridge, which was about 250 feet above the railroad bridge and has been removed.

I quote the following description of the railroad bridge, and of the difficulties experienced in passing through it and the old Washington Bridge, from the annual report of the late General Warren for 1874:

> The act authorizing the construction of the present bridge, built in 1867–'68, passed the general assembly in 1866. This act provided that the draw of the bridge should be at least 60 feet in width, and that the proposed bridge and draw should be located in a manner satisfactory to Robert Sherman, esq., of Pawtucket. The first condition has been carried out; as to the latter, I am not informed.
>
> This bridge is 396½ feet long, divided into three spans and a draw. Commencing on the west side there is first a span of 113 feet; next one of 108½ feet; next is the draw, 154 feet, with openings of 60 feet in the clear; and last, a short span of 20¾ feet, one end of which rests on a stone pier, the only one in the bridge, the other end resting on the abutment. The superstructure is a Howe truss.
>
> * * * * * * *
>
> To facilitate the passage of vessels through this and Washington Bridge, double lines of piling have been put in between the draws of the two bridges. This piling has been extended about 300 feet above Washington Bridge, and one line has been extended about the same distance below the railroad bridge. The space between these lines of piles varies from 38 to 60 feet.

The difficulties of navigation through these bridges were clearly set forth in the report of General Warren, from which the above extract is taken.

Colonel Eliiot reported upon these bridges on December 8, 1884, and again on December 21, 1886. In the latter report Colonel Elliot states that—

Although the passage of the draw of the railroad bridge has been somewhat ameliorated by the increase of distance between the two bridges, essentially the same difficulties are experienced as before, and as stated in my report of December 8, 1884, published in Ex. Doc. No. 12, Forty-ninth Congress, first session.

The draw of the new bridge is well located near the middle of the channel, and it has two draw openings, each 80 feet wide in the clear.

The draw of the railroad bridge is not on or near the prolongation of the draw of the upper bridge, as it should be, but is near the eastern side of the river in a concave bend, and its single available draw opening is practically but about 45 feet wide.

Colonel Elliot further states:

As the existing condition cannot be much longer endured by the navigation interests of the Pawtucket River, it is a striking example of the impolicy on the one hand of any corporation or individual constructing any bridge over a navigable stream without first obtaining the consent of Congress and the approval of the plans of the bridge, and on the other, of the United States permitting such construction without such consent and approval.

There has been a material change in the railroad bridge during the past year. The available width of the one draw opening has been increased from about 40 to 60 feet. A line of piling has been driven as a guide through this opening, and the city of Providence has placed a similar line south of the Washington Bridge, so that there is a continuous line of guide piles from one bridge to the other, with the exception of an opening of about 100 feet midway between the two bridges. The draw opening of the railroad bridge is now nearly or quite in line with the eastern draw opening of the Washington Bridge, and the piling has been carried below the railroad bridge some 250 feet, on a curve of perhaps 250 or 300 feet radius, following the general trend of the river at this point. This improvement has been of substantial benefit to the navigation of the river, and it removes in part the objections which have heretofore been made against the design and location of this bridge.

This bridge lies wholly within the State of Rhode Island.

The United States are dredging a channel in Pawtucket River above this bridge to a depth of 12 feet at mean low water, at an estimated cost of $380,000.

SOMERSET BRIDGE.

This bridge crosses Taunton River between Somerset and Fall River, at an angle of about 45 degrees with the current and with the general course of the stream. It has a draw of a total length of 185 feet, which rests upon a pier oblique both to the direction of the current and of the bridge, as shown on the sketch herewith. The width of the draw opening is about 73 feet in the direction of the axis of the bridge, or 53 feet in a direction at right angles to the current.

The average strength of the tidal current through the draw is a little over 2 feet, and 1½ feet, per second, at the strongest part of the ebb and flood, respectively.

Complaint is made that the draw of this bridge is closed 15 minutes before the time for the passage of trains, and as trains are often delayed for a considerable time this becomes a serious inconvenience to navigation. Tows of four or five vessels are frequently required to pass the draw, and are subjected to more or less danger by this delay. As the draw-protection makes an angle of about 34 degrees with the current, it becomes necessary for vessels either to run through obliquely to the current or to make a short turn in the draw.

Without changing the location of this bridge, it appears that the requirements of navigation could best be fulfilled by placing the draw-protection parallel to the current and increasing the draw opening.

The bridge lies wholly within the State of Massachusetts.

More than $150,000 has been expended by the General Government in improving the river above this bridge.

Very respectfully, your obedient servent,

W. R. LIVERMORE,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF LIEUTENANT-COLONEL HENRY M. ROBERT, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Philadelphia, Pa., June 10, 1887.

SIR: Referring to General Orders No. 7, Headquarters Corps of Engineers, U. S. Army, June 2, 1887, I have the honor to state that no change has taken place in the number or construction of the bridges, causways, etc., over navigable streams in this district since my full and detailed report on the subject dated January 7, 1887, made in compliance with General Orders No. 7, series of 1886, from your headquarters, except that in place of the old wooden bridge over the Schuylkill River, at Market street, a new iron bridge is in process of erection. Like the other bridges above Chestnut street, it will have no draw.

Very respectfully, your obedient servant,

HENRY M. ROBERT,
Lieut. Col. of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MR. WILLIAM F. SMITH, UNITED STATES AGENT.

UNITED STATES ENGINEER OFFICE,
Wilmington, Del., October 28, 1887.

GENERAL: In compliance with instructions in General Orders No. 7, Headquarters Corps of Engineers, current series, I have the honor to submit the following report concerning the bridges upon the rivers and harbors in this district that interfere with navigation.

A report on this subject was submitted January 10, 1887, and printed in Senate Ex. Doc. No. 105, Forty-ninth Congress, second session. There have been no changes in the construction of the bridges mentioned in that report, and my recommendations are renewed. In addition to that report I submitted, on May 3, 1887, to the Chief of Engineers the following:

I have the honor to report that a franchise was granted in 1885 by the legislature of the State of Delaware to the Philadelphia, Wilmington and Baltimore Railroad Company to construct two bridges across the Christiana River, which forms what is called the harbor of Wilmington. I learn from good authority that it is the intention of the company to begin to build these bridges at an early day.

The upper one is situated 5,700 feet above the Market Street Bridge and is distant on a line on the axis of the current 200 feet below the bridge of the Wilmington and Northern Railroad Company. It makes an angle of about 15 degrees 15 minutes with that bridge.

The project adopted by the Board of Engineers (see page 775, Part I, Annual Report of the Chief of Engineers for 1881) is for the improvement of the Christiana River to the Delaware Railroad Company's Bridge, 6,500 feet farther up the river.

The nearness and obliquity of the proposed bridge to the Wilmington and Northern Railroad Company's Bridge offer a serious obstacle to free and safe navigation.

The second bridge is situated 7,000 feet from the outer end of the jetty and 4,900 feet below the Third Street Bridge.

Both of these bridges are required to be made with draws, and the draw of the lower one is required to be worked by the railroad company.

Any draw-bridge is an impediment to the free and safe navigation of a river. The degree to which it impedes safe navigation depends of course upon the width of the draw, the facility with which it is worked, and the direction of the draw-pier with reference to the direction of the current.

All the commerce of the port of Wilmington will pass through the *lower bridge*, the draw of which is required to be sufficiently wide to permit the passage of vessels having 100 feet beam.

When the present contract for dredging is completed the channel will have a depth of 15 feet and a width of 75 feet. A draw-pier of 25 feet in width if placed in mid-channel will leave but 25 feet of channel on either side, which will amount to a practical closing of the river. The approved project for the improvement of the harbor calls for a channel 150 feet in width with 15 feet in depth. Therefore a draw-pier placed entirely on one side of the channel would not fit into the approved project. The line of the bridge as at present laid out is not at right angles to the axis of the current but on the smaller angle is 9 degrees. That would make a serious obstacle to the safe navigation of the river, taking into account a draw-pier of 225 feet in length and making an angle with the current of 81 degrees. A draw-bridge located as it is proposed to locate the one discussed, where all the water commerce of the city passes, it should be worked by steam and be manned night and day. There is no provision of law requiring either of these conditions.

I have no information as to the plans for the bridges, and there may therefore be other serious objections which I cannot with present information report. The draw of such a bridge as is proposed should be above mean high water at such a distance that tugs could pass by lowering the smoke stacks.

The following are copies of the letter of the Chief of Engineers with which this report was submitted to the Secretary of War and the indorsement of the Secretary of War thereon:

OFFICE OF THE CHIEF OF ENGINEERS, UNITED STATES ARMY,
Washington, D. C., June 3, 1887.

SIR: I have the honor to submit herewith a communication of May 30, from Mr. W. F. Smith, United States Agent, reporting that the Philadelphia, Wilmington and Baltimore Railroad Company is about to construct two bridges across Christiana River, under an act of the legislature of Delaware of 1885, which will seriously impair the work in progress by the United States for the improvement of the river.

In consideration of the opinion of Attorney-General Garland of May 1, 1886, in the matter of the railroad bridge across the Mississippi River at Saint Paul, which is as follows: "Where, however, the interests of the United States are directly concerned, as, for example, if the structure should threaten injury to, or interfere with, any work of the General Government for the improvement of the river, a civil proceeding to protect such work may be instituted in its behalf in the proper circuit court" (United States *v.* Duluth, 1 Dill, 469'''), it is respectfully submitted whether the matter is not such as should be brought to the notice of the Department of Justice for such action as it may deem proper.

Very respectfully, your obedient servant,

J. C. DUANE,
Brig. Gen., Chief of Engineers.

Hon. WM. C. ENDICOTT,
Secretary of War.

[First indorsement.]

WAR DEPARTMENT, *June* 8, 1887.

Respectfully returned to the Chief of Engineers.

It appears that the bridges are to be constructed under the authority of an act of the legislature of the State of Delaware.

The War Department is not authorized to take action in the case, except as provided by section 4, river and harbor act approved August 5, 1886.

By order of the Secretary of War.

JOHN TWEEDALE,
Chief Clerk.

Since my report of May 3, 1887, the work of construction of these bridges has begun.

At the upper bridge the pivot-pier is to be 36 feet 6 inches in diameter with two draw spans of 78 feet in the clear, and at the lower bridge the pivot-pier will be 36 feet 6 inches in diameter, and two draw-spans 100 feet in the clear.

Very respectfully, your obedient servant,

WM. F. SMITH,
United States Agent.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF CAPTAIN F. A. HINMAN, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Norfolk, Va., February 21, 1887.

GENERAL: I have the honor to state that on the 24th ultimo I made a report* to you upon bridges, causeways, or structures in this district which interfere with free and safe navigation, as provided for in section 4 of the river and harbor act of August 5, 1886, and in General Orders No. 7, Headquarters Corps of Engineers, United States Army, series 1886. I now make the following supplementary report, as the dredging operations in progress in the southern branch portion of Norfolk Harbor, Virginia, have recently disclosed the fact that the two marine railways, belonging to Mr. John L. Thomas and Mr. William B. Thomas, respectively, "will interfere with free and safe navigation" therein as soon as the work of dredging shall have been completed.

I transmit herewith a map of the locality in question; a copy of a report, dated the 7th instant, of Mr. H. J. Gielow, assistant engineer, relative to his examination of these structures, and a copy of a communication dated June 20, 1882, from General V. D. Groner, president board of harbor commissioners, to said John L. Thomas, authorizing him to project his railway beyond the port-warden line under certain conditions.

On the 20th ultimo I wrote Capt. Charles G. Elliott, president board of harbor commissioners, as follows:

> The Government is now engaged in improving the Southern Branch by dredging to a depth of not less than 25 feet and a width of at least 500 feet at mean low water.
>
> The marine railways of John L. Thomas and William B. Thomas extend beyond the port warden lines and interfere with the foregoing.
>
> Please have them removed as soon as possible, that the work of improvement may not be delayed.

It is understood that the said board, at its meeting on the 14th instant, authorized the employment of an engineer to define the port-warden lines for the locality under consideration and report on the same. This will take some time, as many of the old marks to which points were referred have disappeared. Mr. Gielow, however, made a close approximation to the location of the port warden line in the vicinity of the said railways.

It appears from the foregoing that the railway of Mr. John L. Thomas has been built under the authority of said board (whose jurisdiction over the matter may be questioned). It is on a pile foundation, and extends 93 feet, more or less, from the port warden line into the chan-

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* Printed in Senate Ex. Doc. No. 105, Forty-ninth Congress, second session.

nel. At mean low water there is 13½ feet over it at the port warden line and 23½ feet at the channel end. The permit calls for "at least 25 feet" at the latter end and "some 16 feet" at the former, presumably at same stage. This structure extends 20 feet, more or less, into the 25-foot channel now being dredged.

The railway of Mr. William B. Thomas was built years ago without any known authority. It rests on mud sills on the natural soil, and extends 162 feet, more or less, from the port warden line into the channel, with 6 feet of water over it at the port warden line and 14 feet at the outer end at mean low water. It projects about 100 feet into the 25-foot channel lately dredged, and is a very dangerous obstruction to navigation.

No buoys mark the ends of either of these structures, and, if allowed to remain as now, they will be a constant menace to large vessels seeking the navy-yard, etc.

Very respectfully, your obedient servant,

F. A. HINMAN,
Captain of Engineers.

(Through Col. William P. Craighill, Corps of Engineers.)
The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MR. H. J. GIELOW, ASSISTANT ENGINEER.

UNITED STATES ENGINEER OFFICE,
Norfolk, Va., February 7, 1887.

CAPTAIN: I have the honor to state that, in compliance with your instructions, I proceeded to locate the port warden line from point T to U in the Southern Branch on the Berkley side. Upon arrival on the spot it was found that, with a single exception, all the old landmarks, to which these and adjacent points had been referred, had ceased to exist, and to locate these points correctly would necessitate an extensive survey, requiring a week or ten days for its completion. However, an approximate location of the port warden line was made to-day with a view to obtain certain data relative to the marine railways of Messrs. John L. Thomas and William B. Thomas, as follows:

Mr. John L. Thomas's marine railway is built on a pile foundation; at the port warden line it has 13½ feet of water over it; it extends 93 feet into the stream from the port warden line, and has 23½ feet of water over it at its outer end.

Mr. William B. Thomas's marine railway has no special foundation; it rests on mud sills on the natural soil, having 6 feet of water over it at the port warden line, from which it extends 162 feet into the stream, and at which point it has 14 feet of water over it.

All the above depths are referred to mean low water.

Very respectfully, your obedient servant,

H. J. GIELOW,
Assistant Engineer.

Capt. F. A. HINMAN,
Corps of Engineers.

LETTER OF THE PRESIDENT OF THE BOARD OF HARBOR COMMISSIONERS OF NORFOLK, VIRGINIA.

HARBOR COMMISSIONERS' OFFICE,
Norfolk, Va., June 20, 1882.

DEAR SIR: In accordance with your application of the 12th of May, 1882, after hearing the advisory board, in due consideration thereof, as a matter of public importance, the board permits your ways to be extended beyond the present port warden's line 100 to 108 feet, to a depth under water of some 16 feet at the port warden's line, running down to at least 25 feet at its extremity, and proper fastening piles to be driven.

MAP OF A PART OF

SOUTHERN BRANCH PORTION OF NORFOLK HARBOR VA.

from survey made under the direction of

Capt. F. A. HINMAN Corps of Engineers U. S. A.

Mar. and Apr. 1885.

NOTE: *The curves are referred to mean low water the plane of reference.*
Mean rise and fall of tide 2.7 feet
The 6 feet curve is shown thus: .....
" 12 " " " " " ———————
" 18 " " " " " ———.———.———
" 25 " " " " " ———..———..———

Scale of Feet.

100' 0 500' 1000' 1500'

U. S. ENGINEER OFFICE.
Norfolk Va., *Feb. 21. 1887.*

To accompany my letter of this date to the Chief of Engineers, U. S. A.

The marine railways shown hereon were located from data obtained Feb. 7. 1887.

(signed) F. A. Hinman
Captain of Engineers, U. S. A.

PORTSMOUTH.

U. S. NAVY YARD

SOUTHERN BRANCH.

Boundary of 25 foot Approximate Location U Channel being dredged. Port Warden Line.

Marine Railway of John L. Thomas.

Wm. B. Thomas.

BERKLEY

H Ex. 12. 501

The Commonwealth's attorney for Norfolk County has been requested to draw up the proper papers in the case, and the work is to be done under the supervision of the committee on wharves and docks appointed by the board, Messrs. J. J. Williams, J. R. Gillett, and Henry Parker.

Yours respectfully, etc.,

V. D. GRONER,
President of Board.

JOHN L. THOMAS, Esq.,
Portsmouth, Va.

REPORT OF COLONEL Q. A. GILLMORE, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
New York, November 7, 1887.

SIR: In conformity with General Orders No. 7, Headquarters Corps of Engineers, series 1887, I have the honor to submit the following report upon "bridges, causeways, or structures now erected or in process of erection" that "do or will interfere with free and safe navigation," within the district in my charge.

ASHLEY RIVER, SOUTH CAROLINA.

The new bridge built across this river at Charleston has a pivot-draw of two openings of 75.6 feet and 75.8 feet, respectively. It is located near the west bank of the river. An obstruction is formed here to the extent that some difficulty is experienced in passing through when tidal currents are strong. It is probable that the passage would be easier if the draw was nearer the center of the river.

EDISTO RIVER, SOUTH CAROLINA.

(1) The bridge of the South Carolina Railroad near Branchville has no draw. It is a single fixed span wooden bridge. It forms no obstruction at present while navigation is confined to rafting, but will probably do so when the Edisto shall have been improved for light-draught steamboats as contemplated by the existing project.

(2) Three county-road bridges, Covner's, Richardson's, and Canady's, cross the stream at reaches to be improved for steamboat navigation. When this improvement shall have been accomplished they will obstruct the passage of steamers. At present they do not interfere with raft navigation.

SALKIEHATCHIE RIVER, SOUTH CAROLINA.

(1) Toby's Bluff Bridge is too low and one bent is so much in the channel as to interfere with raft navigation.

(2) The Charleston and Savannah Railroad Bridge has no draw. The opening is 38 feet. The river is navigable for several miles higher up for light-draught steamers, but their passage is obstructed by the bridge.

CHEEHAW RIVER, SOUTH CAROLINA.

A schooner, sunk in the river about two years ago, at a point known as the "Public Landing," about 7 miles distant from Green Pond, forms an obstruction to navigation. Funds have recently been allotted for the removal of the wreck.

SAVANNAH RIVER, GEORGIA.

The bridge of the Port Royal and Augusta Railroad, about 4 miles below Augusta, Ga., gives some trouble to steam-boats at high stages of the river, although provided with a draw about 90 feet wide. The trouble is caused by the structure making an angle of about 75 degrees with the current, the piers being perpendicular to the axis of the bridge. The draw is not considered to be located near enough to the South Carolina bank of the river to afford the best passage for steam-boats.

ST. AUGUSTINE CREEK (THUNDERBOLT RIVER), GEORGIA.

The bridge of the Savannah and Tybee Railroad Company, recently built across St. Augustine Creek, presents a serious obstruction to navigation. The capping of the draw-bridge pier is only about half a foot above high water of spring tides and the roadway only about 6 feet above the same level. At high water it is scarcely possible to keep boats from being carried by the tidal current against the bridge. In view of the difficulty in passing the draw-opening of the bridge, the railroad company has recently been requested by the Secretary of War, as a partial remedy, to cause a number of groups of piles to be driven in certain positions beyond the ends of the draw-bridge piers, but as far as I know the company has not yet done anything in this matter.

ALTAMAHA RIVER, GEORGIA.

The Savannah, Florida and Western Railroad Bridge at Doctortown has no draw. The steam-boats now plying on the river have low pilot-houses and hinged chimneys, and can pass under the bridge with little difficulty. With the contemplated improvement of navigation, however, this bridge will be more or less an obstacle and should be provided with a draw.

The above named are the only structures of any kind in my district known to me, which do or will interfere with free and safe navigation.

Very respectfully, your obedient servant,

Q. A. GILLMORE,
Colonel of Engineers, Bvt. Maj. Gen., U. S. A.

The CHIEF OF ENGINEERS, U. S. A.

SUPPLEMENTAL REPORT OF COLONEL Q. A. GILLMORE, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
New York, November 11, 1887.

SIR: I have the honor to state that I have been informed that there are two bridges crossing Amelia River, above Fernandina, Fla., which more or less obstruct navigation. The river forms a part of the inland water-route between Fernandina and Jacksonville, Fla. One of these bridges is that of the Fernandina and Jacksonville Railroad; the other is the county bridge.

It appears that the railroad bridge cannot be opened to its full width, owing to the settlement of the structure or some defect in the machinery, or both, and the fender-piling is gone. A steamboat passing through the partial opening is in danger of striking the iron railing of the bridge.

The opening of the county bridge is complained of as being too narrow for steam-boats using this route. The fender-piling that used to be there is rotten to the water's edge, making the passage dangerous to the wheels of a steam-boat.

It is claimed that owing to the condition of these bridges damages have been caused to boats, and that the shipping business on this section of the inland water-route has suffered.

Very respectfully, your obedient servant,

Q. A. GILLMORE,
Colonel of Engineers, Bvt. Maj. Gen., U. S. A.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF CAPTAIN W. M. BLACK, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Jacksonville, Fla., July 28, 1887.

SIR: In accordance with General Orders No. 7, Headquarters Corps of Engineers, Washington, D. C., June 2, 1887, I have the honor to report that the following bridges in this district interfere with safe navigation for the reasons stated:

(1) Railway bridge over branch of the Ocklawaha River near Lake Dora, used by the Florida Southern and the Tavares, Orlando and Atlantic railroads. This bridge was built as a draw-bridge. It settled and the draw could not be opened easily; the draw-span is now joined to the main track at both ends by fish-plates. The waters over which this bridge passes were formerly navigated to a considerable extent. Navigation is now entirely stopped by the bridge.

(2) Railway bridge at Pemberton Ferry, over the Withlacoochee River, used by the Florida Southern and South Florida railroad companies. This bridge has no draw-span. There is no commerce in the river above this bridge at present.

(3) Railway bridge over the Withlacoochee River at Withlacoochee, used by the Florida Railway and Navigation Company. This bridge has no draw-span. There is no present commerce in the river in its vicinity.

(4) Railway bridge across Pease River, between Owens and Fort Ogden. This has no draw-span. There is no commerce in the river in its vicinity at present.

Very respectfully, your obedient servant,

W. M. BLACK,
Captain of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MAJOR A. N. DAMRELL, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Mobile, Ala., July 21, 1887.

SIR: In compliance with General Orders No. 7, dated June 2, 1887, I have the honor to report the—

1st. Railroad bridge (Alabama and Great Southern) crossing the Tombigbee River at Jones's Bluff, Alabama, now erected, interferes with free and safe navigation.

The following extract from the report of Mr. H. C. Fillebrown, who was sent to examine it in 1871, contained in Chief of Engineers' Report for that year, gives in detail the character of the obstruction the bridge offers to navigation:

There can be no complaint made either regarding its construction or the width of passage-way afforded by the draw. The piers are located very nearly parallel to the course of the current, and there is a clear opening on either side of the central pier of 91 feet. In going up-stream a steam-boat meets with no delay if the draw is open, and can run through either by day or night. In coming down the river the case is different.

The approach to the bridge at Jones's Bluff from above is by way of a sharp bend of the river; a narrow point makes out from the east bank just above the bridge rendering it impossible to see whether the draw is open or not until a boat is within about 400 feet of the bridge. On the west bank of the river and within 150 feet of the west abutment of the bridge there is an indentation, or "pocket," worn into the chalky cliff to the depth of 150 or 200 feet. The water rushing into this pocket forms eddies and counter-currents so strong as to very materially affect the course of a boat. Should the draw be closed at the time a steam-boat rounds the point above, it would be impossible to stop her headway until she was within the influence of these eddies. In that case they would be obliged to "back up" against these heavy currents, which would test the extreme power of the engines.

The river at this point is very deep, and the main volume of the water passes along the foot of the bluff, but is deflected from the lower point of the "pocket" mentioned above, and passes under the draw at a slight angle with the piers. * * * Were the bridge located but 300 yards further down the river the difficult navigation would have been entirely avoided; as it is, there is but the distance of a good boat's length to allow a vessel to "straighten up" in after passing the point above. Taking into consideration the currents which are encountered just after a boat rounds the point, this is entirely insufficient.

(2) A railroad bridge (Mobile and Birmingham) across the Tombigbee River at Jackson, Ala., is in process of erection, which I think may interfere with safe and free navigation. As I have not been able to obtain the set of the current at the highest stages of water, it is impossible at present to state positively whether it will or not.

(3) A railroad bridge (Louisville and Nashville) crossing the west Pascagoula River has no draw opening, and is so low as to prevent navigation, except for small boats that can go under it. (Report submitted by indorsement dated June 5, 1886.)

(4) A railroad bridge (Vicksburg and Meridian) across Pearl River at Jackson, Miss., has no draw, and is so low as to absolutely prevent navigation between the portions of the river above and below, except for small boats that can pass under.

(5) A county bridge about one-half mile above railroad bridge at Jackson, Miss., has no draw, and is so low as to absolutely prevent navigation between the portions of the river above and below, except for small boats that can pass under.

(6) A county bridge across Pearl River at "Ratliffs," about midway between Jackson and Carthage, has a draw opening of only 28 feet in width; should be at least 40 feet.

Very respectfully, your obedient servant,

A. N. DAMRELL,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF THE MISSOURI RIVER COMMISSION.

MISSOURI RIVER COMMISSION,
Saint Louis, Mo., August 11, 1887.

SIR: In compliance with the provisions of section 4 of the river and harbor act approved August 5,,1886, I am instructed by the Missouri River Commission to forward herewith a copy of the report of the Sec-

retary of the Commission, dated June 30, 1887, upon the subject of the obstruction of the Missouri River at Camden, Mo., by a dike constructed by the Wabash Western Railway Company. This report was made in compliance with instructions of the Commission, given May 11, 1887.

Very respectfully, your obedient servant,

CHAS. R. SUTER,
Lieut. Col. of Engineers,
President Missouri River Commission.

Hon. WM. C. ENDICOTT,
Secretary of War.

(Through the Chief of Engineers, U. S. A.)

REPORT OF FIRST LIEUTENANT THEODORE A. BINGHAM, CORPS OF ENGINEERS, SECRETARY MISSOURI RIVER COMMISSION, ON OBSTRUCTIONS TO NAVIGATION AT CAMDEN, MISSOURI.

SAINT LOUIS, MO., *June* 30, 1887.

SIR: In accordance with resolution of the Commission at its last meeting, I have the honor to submit the following report on the obstruction to navigation at Camden, Mo., reported by Captain Tilden, in letter of May 10, 1887.

In company with yourself I visited Camden May 14, 1887, on the steamer William Stone. When near the dike constructed by the Wabash Railroad Company there, which forms the obstruction referred to, the steamer Wyoming was coming up through the obstructed channel. She had failed on the first trial, but succeeded on the second. An inspection of the channel at the dike was made by Captain Patterson in a skiff, as it was not deemed advisable to get the Stone too near the dike, since she might have to go below it and might have serious difficulty in getting back. It was reported that the dike was continuous from the left bank across the channel to the bar on the west side. A sort of waste-weir had been left in the middle for the passage of boats. The end of the dike on the bar was under water. The velocity of the water over the waste-weir was estimated at 5 to 6 miles per hour, and there was a sudden drop of 8 inches to 10 inches just at the lower edge. Depth of water on upper side of dike was over 10 feet, but there was only 4 feet over the dike.

I called on the railroad foreman in charge of building the dike. He said the object was to throw the river over against the right bank and prevent cutting in Camden Bend, which was seriously threatening railroad property. It was expected that the dike would be finished in time for the June rise, at which time these changes were expected to take place. Ways had been built on the bank, just above the dike, for construction of the mats used in its construction. These mats are woven of willow poles, about 90 feet by 40 feet, and 6 inches by 8 inches thick. When two of these are launched they are floated in position side by side lengthwise of the stream and sunk with riprap. Successive layers on top of each other constitute the dike.

In order to determine exactly the effect of this obstruction a survey was necessary. This was made in the latter part of May and first of June. The results are shown on the map herewith. Unfortunately the survey had to be made at a high stage of water, about 7 feet above

low. At the time of the inspection above mentioned the bar, shown on the map as it existed in 1882, had worn away somewhat, and its upper end, on which the outer end of the dike rested, was more nearly opposite the line of the dike. At the time of the survey this bar had worn away much more, as seen by the map, and the river had followed its usual course of cutting *around* the end of the dike and undermining it. Owing to this fact and the swift currents and great fall at the dike, it was not found possible to locate the present outer end of the dike. Numerous cross-sections and miscellaneous soundings were made. These are shown on the map. Floats were run to show the direction and velocity of the current. Their directions are shown on the map, with the points where they cross the sounded sections and with the velocity along each line. Sections 13, 13 A, and 15 show where the outer end of the dike was, viz: on the bar visible at low water. By sections 10, 11, 13, 13 A, 15, and 16, the main channel is still seen to be over the waste-weir of the dike before mentioned. The split in the channel is shown by section 16 to be due, not to the dike, but to the tow-head below. The main channel is still down the bend. There is a channel on the west side from the head of the bar, turning sharp off toward the west bank and following this down, gradually working back to the main channel along the left bank. This western channel is a very tortuous one, as shown by the map and by the letter of Captain Keith, hereto appended; for from the head of the bar it leads out around the end of the dike. The bar shown on the map is gradually wearing away at its upper end, and there is every evidence that the only channel will soon be in the bend, where it was before, only with its point of impact moved further down stream.

So there the dike is right across the main channel, with an excessive fall on its lower edge, an excessive velocity over it, owing to its damming effect—a most serious and unwarrantable obstacle to navigation. The channel has only been divided temporarily and not totally divided.

Several letters on this subject are appended as further evidence of the nature of this obstruction, which it appears the railroad company propose to repeat at De Witt.

Prompt measures should be taken if the Wabash Western Railroad Company are to be prevented from seriously endangering the navigation which the Commission are at work to improve.

Respectfully submitted.

THEO. A. BINGHAM,
First Lieut. of Engineers.

Lieut. Col. C. R. SUTER,
Corps of Engineers, U. S. A.,
President Missouri River Commission.

LETTERS OF CAPTAIN C. B. TILDEN.

1.

KANSAS CITY, MO., *June* 28, 1887.

LIEUTENANT: The main channel of the river at Camden is still over the dike and down the bend, same as when you were up here. But at the present high stage of water in the river there is plenty around the end of the dike, but crooked and very hard to make.

There is a middle chute that looks very well, but which I did not try, and still another going over to the point, which I ran several times and found abundance of water. Of course at the present high stage it is impossible to say where the channel

will be when the river falls, but I think it will remain over the dike and down the bend, same as when you were up here. I will see the pilots on the steamers Dacotah and Wyoming when they come up and obtain their views on the subject and transmit them to you as early as possible.

I am, sir, very respectfully, your obedient servant,

C. B. TILDEN.

Lieut. T. A. BINGHAM,
Corps of Engineers.

2.

KANSAS CITY, MO., *July* 20, 1887.

LIEUTENANT: Your letter of July 19 was received to-day.

In reply I would say that I saw Capt. Henry Keith, of the steamer Wyoming, on July 2, and gave him a rough draught of a letter to you expressing his views of the river at Camden and which he was to have signed by himself and the pilots of the Wyoming and then take it down to Saint Louis and get it signed by the captain and pilots of the steamer Dacotah and forward to you. The steamer Dacotah had broken her shaft on her trip up the river and returned to Saint Louis for repairs and has not since been up here.

I saw Captain Keith on Monday, the 18th instant, and asked him about it. He said he had no opportunity of getting it signed, but would attend to it on his return to Saint Louis. In case he does not do it, however, I give you below the substance of what he said about the place.

"The channel at Camden was still down over the dike, and there was little or no water the other way outside, and that, owing to this dike, it was the most dangerous place on the river to navigate."

I am, sir, very respectfully, your obedient servant,

C. B. TILDEN,
Captain.

Lieut. T. A. BINGHAM,
Corps of Engineers U. S. A.

KANSAS CITY, MO., *July* 25, 1887.

LIEUTENANT: I this morning saw Capt. George Keith, of the steamer Dacotah, who arrived here last evening with his boat. On speaking of the dike at Camden, Mo., he says:

"That he came up the middle chute and around the head of the dike; that the reef makes in very close and that the current is very swift, making it the most dangerous place on the river to navigate."

He also reports a dike in the course of construction below De Witt, Mo., which, if carried out as apparently projected, will be equally bad as the dike at Camden, piles having been already driven two-thirds of the distance across the river. He told me he would address a letter to you at once relative to this matter.

I am, lieutenant, very respectfully, your obedient servant,

C. B. TILDEN,
Captain.

Lieut. THEO. A. BINGHAM,
Corps of Engineers, U. S. A.

LETTER OF CAPTAIN GEORGE G. KEITH.

LEXINGTON, MO., *July* 26, 1887.

DEAR SIR: The dike put in below Camden is proving a great obstruction to navigation and is giving us a good deal of trouble both in going up and coming down stream. They are also putting in dikes below De Witt which will cause great trouble to navigation. I also wish to call your attention to the Randolph Bridge, which, I am satisfied, it will be impossible to pass under during high water, and hardly think it is 50 feet above high-water mark. I would feel deeply obliged if you would examine into these matters as it affects the interests of and would confer a great favor on steam-boat men generally on Missouri River.

Respectfully yours,

GEO. G. KEITH,
Master Steamer Dacotah.

Lieut. THEO. A. BINGHAM,
Secretary Missouri River Commission.

REPORT OF CAPTAIN CLINTON B. SEARS, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Bismarck, Dak., June 13, 1887.

SIR: In compliance with General Orders No. 7, Headquarters Corps of Engineers, United States Army, I have the honor to report as follows:

(1) The railroad bridge of the Northern Pacific Railroad across the Big Horn River, in Montana, some two or three miles from its mouth, is a decided and complete interference with the free and safe navigatiou of the river.

This bridge is an iron or steel truss "through" bridge, and the horizontal bottom chord is from 8 to 10 feet only above high-water mark, and about 15 feet above low water. The Big Horn is navigable for some distance above Fort Custer, Mont.; it has been navigated to that point. The bridge in question should be provided with a draw, giving a free channel-way of at least 100 feet in width.

(2) The bridge of the Northern Pacific Railroad across the Missouri River at Bismarck, Dak., does not itself present any material interference with the free and safe navigation of said river, but, with the object of protecting the western approach to said bridge, the railroad company has constructed and is constructing a brush and stone dike parallel to and about 500 feet above the said western approach.

This dike extends out to the edge of the channel at low-water mark. The effect of it is, at any stage above low-water mark, to deflect the current so as to throw a violent and extremely dangerous cross-current directly on to the middle channel-pier of the bridge. The result is to render the passage under the bridge extremely hazardous, it being very difficult for a boat to keep from being carried against the pier with great force. Should this ever occur, the total loss of the steamer or vessel with cargo and all lives on board may be expected, as the water about the pier is from 80 to 100 feet deep, and the current very swift.

The only remedy for this is the building of a dike far enough up the river to deflect the current in such a manner as to bring it parallel to the axes of the bridge piers, for some distance above, under and below the bridge.

I would urgently recommend that steps be taken by the proper authorities to oblige the Northern Pacific Railroad Company to remedy this great interference with free and safe navigation.

(3) It is reported in the daily papers that the Chicago, St. Paul, Minneapolis and Omaha Railroad Company, in connection with the city authorities of Sioux City, Iowa, are about to begin work on the approaches and foundations for a bridge across the Missouri River at Sioux City, Iowa. I doubt the truth of this report, however, as it is probably the bridge anthorized by act of Congress approved August 15, 1876, which obliges the plans for such bridge to be submitted to the approval of the Secretary of War before its construction.

Very respectfully, your obedient servant,

CLINTON B. SEARS,
Captain of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF CAPTAIN E. H. RUFFNER, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Quincy, Ill., October 31, 1887.

SIR: In compliance with General Orders No. 7, current series, Headquarters Corps of Engineers, I have the honor to report, in reference to "bridges, causeways, or structures, now erected or in process of erection," between the Des Moines Rapids and the Illinois River "that do or will interfere with free and safe navigation."

The "sheerboom" provided recently for the Quincy Bridge has been placed in good order, so that this bridge is as little of an obstruction as can be expected.

The Louisiana Bridge has, in its present condition, probably the safest and easiest passed draw-bridge on the lower part of the Upper Mississippi River.

The Hannibal Bridge is a great obstruction, and the company owning it seem not inclined to do anything for the amelioration of the difficulty of navigation caused by the bridge. A plan was prepared at one time by the bridge company, as a result of the action of Major Mackenzie, for the construction of a sheerboom from the west draw-pier to the main shore.

This plan in all its details was, upon the recommendation of Major Mackenzie, approved by the Secretary of War. About the time the company was said to be ready to purchase material, an opposition to the plan arose among the lumbermen whose rafts passed the bridge. These parties claimed that although at one time they had approved this very plan, subsequent experience taught them that their own business would be injured if they could not use the west or shore span in passing the bridge. At their urgent recommendation the construction of the sheerboom was postponed for the present.

Since that time correspondence has been had with the bridge company and a personal interview with one of their representatives, in which the company was invited to submit an alternative plan or to give some indication of their intentions. Nothing has been received, however, by me, and the matter stands just where it did a year ago. Alternative plans have been discussed slightly, but nothing definite can as yet be proposed, though, undoubtedly, something ought to be done by the bridge company, and that without further delay.

Very respectfully, your obedient servant,

E. H. RUFFNER,
Captain of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MAJOR A. MACKENZIE, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Rock Island, Ill., July 12, 1887.

GENERAL: General Orders No. 7, Headquarters Corps of Engineers, United States Army, current series, requires a report upon certain provisions contained in section 4, river and harbor act of August 5, 1886, which are as follows:

> The Secretary of War shall * * * report to Congress * * * whether any bridges, causeways, or structures now erected or in process of erection do or will interfere with free and safe navigation.

Within the limits of the district in my charge there are numerous bridges, causeways, piers, booms and other structures erected by private parties which interfere to a greater or less extent with free and safe navigation.

All bridges are obstructions to navigation in a certain degree; but most of the bridges on the Upper Mississippi have been built under the authority of acts of Congress, and, by the provisions of section 8 of the river and harbor act of July 5, 1884, can be made in time reasonably safe and convenient for the passage of vessels and rafts. As regards Congressional authority in advance of construction, there are several exceptions; and while such bridges are no worse than others, a principle vital to the interests of river navigation—that is, obtaining permission of Congress and a consideration of plans and location by the War Department—was violated in their construction. This matter is discussed in relation to the St. Paul Railroad Bridge, in Circular No. 15, Headquarters Corps of Engineers, July 1, 1885.

There are on the Upper Mississippi numerous booms, piers, cribs, etc., which encroach upon the channel and interfere somewhat with navigation, but none of these cases are, perhaps, of sufficient importance to justify special mention. But the spirit which leads to such constructions without authority may at any time result in work which will cause the interests of navigation much annoyance.

Section 5254, Revised Statutes, provides for the erection of piers, cribs, etc., under the authority and direction of the Secretary of War, but such authority is rarely requested. It would be in the interest of navigation if the same laws prohibited the erection of such structures without the authority of the Secretary.

There are now in existence a number of acts for bridges over the Upper Mississippi which have never been taken advantage of. Some of these acts are very old and defective, and most of them were apparently obtained without any definite ideas of use, and in some cases possibly merely for speculative purposes.

As a remedy for the possible troubles which may affect the interests of navigation from the causes above enumerated, such legislation would appear advisable as will result in a general bridge law, and the prohibition of all bridges not in accord with such law; and the declaring of all structures, which encroach upon the channel and have been built without proper authority, public nuisances, and ordering their removal, and a general law repealing all bridge acts under which actual construction has not been commenced within three years of date of passage, would seem very desirable in the interests of navigation.

Very respectfully, your obedient servant,

A. MACKENZIE,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF LIEUTENANT-COLONEL WILLIAM E. MERRILL, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Cincinnati, November 14, 1887.

SIR: In accordance with instructions contained in General Orders No. 7, Headquarters Corps of Engineers, June 2, 1887, I have the honor to submit the following report on the bridges, causeways, or structures

erected, or in process of erection, within this district that do or will interfere with free and safe navigation. For convenience of reference, the location and dimensions of all bridges have been given.

The rivers under my charge are the Ohio, the Monongahela, the Allegheny, the Muskingum, the Big Sandy, the Guyandotte, the Little Kanawha, and the Buckhannon. The last four have been under my temporary charge since May, 1887.

OHIO RIVER.

The bridges in existence or under construction on the Ohio River are given in the following table:

Distance below Pittsburgh.	When completed.	Name.	Kind.	Superstructure.	Channel span in the clear.	Height above low water.	Height above high water.
Miles.					*Feet.*	*Feet.*	*Feet.*
2	.....	Ohio Connecting Railway*	Railroad	Truss.....	400 and 500	80	45
26	1878	Beaver	....do	....do	426	90	45
67	1863	Steubenville	.. do	....do	303	90	45
90	1849	Wheeling	Highway	Wire suspension.	980	92	48
94	1871	Bellaire	Railroad	Truss.....	322 and 220	90	40
183	1871	Parkersburgh	....do	....do	327 and 327	90	40
262	1883	Point Pleasant	....do	....do	400	91½	39
466	1872	Newport and Cincinnati.....	Railroad and highway.	....do	400	98	36
466½	1867	Covington and Cincinnati	Highway	Wire suspension.	1,005	101	39
467	.....	Chesapeake and Ohio*	Railroad and highway.	Truss.....	550	105½	43
469	1877	Cincinnati Southern.....	Railroad	...do	500	102½	40
599	1871	Ohio Falls.....	....do	....do	352 and 380	96½	45½
602	1887	Kentucky and Indiana	Railroad and highway.	....do	462 and 462	106½	41½
795	1884	Henderson	Railroad.....	....do	500	99	53
965	.....	Cairo*	....do	....do	500	105	53

*Building

The high water referred to in the above table is the high water of 1832, except in the case of the last two bridges, which are referred to the high water of 1883.

All of the above-named bridges have been fully reported on by Boards of Engineers, and no further action is now necessary. There are no other structures in the Ohio River that obstruct navigation, but at many points riparian owners are building out their banks to such an extent as to seriously reduce the water-way for floods; there seems, however, to be no law which can be invoked to prevent such encroachments.

MONONGAHELA RIVER.

The following table of bridges over the Monongahela River has been prepared by Mr. William Martin, the resident engineer at the Davis Island Dam:

Bridges.	Kind.	Distance above mouth.	Number of spans.	Channel-span.		Name of pool in which located.
				Clear width on low-water line.	Clear height above low-water.	
		Miles.		*Feet.*	*Feet.*	
Point	Highway	0.	1	780	73.3	Davis Island Dam.
Smithfield Street	....do	0.8	2	344	55	Do.
Pittsburgh, Cinciunati and St. Louis Railway.	Railroad	1.0	5	247	53	Do.
Tenth Street	Highway	1.3	3	195	54	Do.
Monongahela Connecting	Railroad	2.8	6	300	51.8	No. 1, Monongahela River.
Baltimore and Ohio (Glenwood).	....do	6.0	8	184	57	Do.
Pittsburgh, McKeesport and Youghiogheny (Homestead).	....do	8.0	6	250	54	Do.
Pennsylvania Railroad (Port Perry).	....do	11.8	9	253	57	Do.
Pittsburgh, McKeesport and Youghiogheny (McKeesport).	....do	15.5	6	221	40	No. 2, over mouth of Youghiogheny.
McKeesport, Suspension	Highway	15.5	3	305	43	Do.
Monongahela City	....do	32.5	4	216	42	No. 3, Monongahela River.
Ohio and Baltimore Short Line Railroad (Coal Center).	Railroad	52.0	4	238	52	No. 4 (no superstructure).
Pennsylvania Railroad (Redstone).	....do	56.0	4	262	40	Do.
Brownsville	Highway	57.3	3	218	41.5	Do.
Morgantown	....do	102.0	1	606	45.7	No. 9.
Fairmount		126.5	4	190	39	(38° askew.)

In order to accommodate the commerce of the Monongahela River, the bridges over this stream should give a clear height of 45 feet above pool level, and this should be the standard for all new bridges. Those now in existence below Morgantown (the river is not navigable above Morgantown) which have a less height than 45 feet are the highway bridges at Monongahela City, which is 3 feet too low; the Redstone Railroad Bridge, which is 5 feet too low, and the National Road Bridge at Brownsville, which is 3½ feet too low.

The lower part of the Youghiogheny is within the influence of Dam No. 2, and is navigable for a distance of 5 miles. As there are no passenger packets on this piece of river and no probability of such in the future, the bridges over the Youghiogheny, named in the table, cannot be considered as obstructions.

The clear channel-width of all Monongahela bridges should be 250 feet, and this width should be prescribed for all new bridges. I would not, however, recommend any action towards changing the channel-spans of existing bridges.

The channel-spans of the Tenth Street Highway and of the Pittsburgh, Cincinnati and St. Louis Railway bridges are obstructed by piles of refuse that should be removed.

There is urgent need of the passage of a general bridge law to regulate the construction of bridges over the Monongahela River, as the

State of Pennsylvania is constantly authorizing the construction of bridges over this river without providing for definite heights or definite channel-widths, and the just rights of navigators are at the mercy of bridge-builders. The former have had several expensive lawsuits to protect navigation, which would have been wholly unnecessary had either the State or the United States passed a general bridge law.

ALLEGHENY RIVER.

The following table of bridges over the Allegheny River has been prepared by Mr. J. W. Arras, assistant engineer in charge of the work of improvement on this river:

Distance above mouth.	Name.	Kind.	Superstructure.	Total length.	No. of spans.	Channel span between centers of piers.	Height above low water.	When built.
Miles.				*Feet.*		*Feet.*	*Feet.*	
0.	Union	Highway	Wooden trussed arch (Burr).	1,060	5	212	35.1	
0.5	Sixth street	do	Wire suspension	1,036	4	346	33	
0.6	North side (Seventh street).	do	Stiffened suspension-iron bars.	1,080	4	330	34.8	1884
0.7	Ninth street	do	Wooden trussed arch (Burr).	1 044	5	209	34	
0.9	Pittsburgh, Fort Wayne and Chicago.	Railroad	Iron lattice truss	1,167	9	152	35.3	
1.3	Sixteenth street	Highway	Wooden trussed arch (Burr).	840	4	210	33	
2.4	[1] Thirtieth street	do	Iron truss continuous girder.	760	3	302	37.5	
2.65	Pittsburgh Junction Railroad (Thirty-third street).	Railroad	Open iron truss	841.4	4	210.3 250	41	1884
3.4	Forty-third street	Highway	Wooden trussed arch (Burr).	980	4	244	37	
5.3	Sharpsburgh (Butler street).	do	Open iron truss	905	5	181	38	
29.6	[2] Freeport (West Pennsylvania Railroad).	Railroad	do	795	5	185	47.3	*1887
44.9	Kittanning	Highway	Iron bowstring girder.	900	5	180	32.7	
69.5	Brady's Bend	do	Open iron truss	750	4	200	36 2	*1885
83.1	[3] Parker	do	Iron bowstring girder.	790	4	197	34.5	
86.0	Foxburg	Railroad and highway.	Wooden Howe truss, decked.	530.7	3	176.9	35.3	
89.6	Emlenton	Highway	Open iron truss	456	2	228	36.6	*1883
122.0	Big Rock	do	Wooden truss	700	4	175	27	1879
123.1	Franklin	do	Wood and iron truss	711	4	175	31.5	
130.2	Oil City	do	Suspension-wire cables.	700	3	500	41	
130.4	Oil City	do	Open iron truss	1,100	6	200	36.6	*1885
130.6	Allegheny Valley Railroad.	Railroad	Wooden trussed arch.	450	3	150	29	*1883
150.6	Tionesta	Highway	Iron bowstring girder.	435	4	120	25.5	
157.3	[4] Hickory	Railroad and highway.	Wooden Howe truss.	646	4	161.5	23.2	1883
165.3	Tidioute	Highway	Suspension-wire cable.	536	2	268	27.8	
187.1	Philadelphia and Erie Railroad.	Railroad	Covered wooden truss.	450	3	150	18.6	

* Rebuilt.

[1] Under construction.

[2] The original superstructure, a wooden truss and arch, is at present being taken down and a new one erected on the piers, giving an additional clear height of 9.3 feet.

[3] Two spans and one pier of this bridge were removed by an ice gorge in March, 1885; they were replaced during the same year.

[4] The Hickory Valley Railroad track was laid over this bridge in 1887.

Distance above mouth.	Name.	Kind.	Superstructure,	Total length.	No. of spans.	Channel span between centers of piers.	Height above low water.	When built.
Miles.				*Feet.*		*Feet.*	*Feet.*	
187.7	Warren	Highway	Suspension-wire cable.	452	1	452	24.4	
188.1	Buffalo, New York and Pennsylvania Railroad.	Railroad	Wooden Howe truss.	526	3	175	18	1882
189.9	Glade Run	Highway	....do	568	4	142	20.2	1882
197.7	Great Bend (Buffalo, New York and Pennsylvania Railroad.	Railroad	....do	634	4	158.5	23.1	1882
212.4	Onoville	Highway	Suspension-wire cable.	505	7	82	13.1	1884
218.2	Quaker Bridge	....do	Wooden queen truss.	300	4	75	17.5	
224.0	Red House	....do	Open iron truss	375	3	125	18.1	*1881
230.0	[1] West Salamanca	....do	Open iron truss, parabolic channel span.	643	4	154	17	
231.1	Buffalo, New York and Pennsylvania Railroad.	Railroad	Wooden Howe truss.	394	3	146	19.6	1883
231.8	Salamanca	Highway	Iron parabolic truss.	400	3	133⅓	15	1883
237.8	[2] South Carrollton	....do	Wooden truss	280	6	84	17	1883
239.9	Tuna Creek	....do	Open iron truss	274	2	137	17	1885
240.3	Erie Railroad (Bradford Brch.)	Railroad	....do	192	1	192	12.4	1883
240.3	Buffalo, Rochester and Pennsylvania Railroad.	....do	....do	203	1	203	14.1	1882
250.6	Allegheny	Highway	Iron bowstring girder.	400	4	100	19.4	
251.3	Buffalo, New York and Pennsylvania Railroad.	Railroad	Wooden Howe truss.	329	2	164.5	17.4	1883
253.7	[3] Buffalo, New York and Pennsylvania Railroad.	....do	Wood and iron truss.	303	2	171	19.5	1885
255.0	Olean	Highway	Iron truss	240	3	80	16.5	

* Rebuilt.

[1] The channel span and part of another were taken down in 1887, and a new span erected, giving an increase in width of channel of 36 feet.

[2] The channel span of this bridge fell in May, 1887. A temporary foot bridge has been erected in its place.

[3] This bridge, the superstructure of which was originally a Howe truss, was taken down in 1885; a new one was erected, having an increase in width of channel of 71 feet and a decrease in height in clear of 0.5 feet.

The first eight bridges are located in the pool of the Davis Island Dam, and their heights are measured to the surface of the pool of the dam.

In my report of February 5, 1885, printed in Ex. Doc. No. 12, Senate, Forty-ninth Congress, first session, I recommended that many of the bridges on this river should be modified in the interests of navigation, in order to conform to a standard which I named.

Inasmuch as the proposed standard was an individual one, I would now withdraw my recommendation for modification, and, in lieu thereof, would recommend that a general bridge law be enacted for the Allegheny River.

Experience shows that no dependence can be placed on State legislation, which has thus far been limited to the insertion of a clause requiring that bridges shall not obstruct navigation, but without defining what spans and heights are admissible.

The practical effect of such legislation has been to permit bridge builders to act upon their own judgment, and to force steam-boat men

to resort to expensive and uncertain litigation, or else to give up navigating the river. The latter result has actually taken place on the Allegheny, and the navigation on this river is now limited to rafts, barges, and flats. During the season of good water, the latter are sometimes handled by small tow-boats, but usually they are towed by horses.

Congress has already appropriated funds for building a lock and dam in the Allegheny River about 2 miles above its mouth, and, after this is built, the subject of Allegheny River bridges will require re-examination; for the present I only recommend the passage of a general bridge law to govern the erection of future bridges, and to serve as a standard for the discussion of existing bridges.

MUSKINGUM RIVER.

This river came under the direct control of the United States on the 7th of April, 1887. The following is the report of Lieut. Lansing H. Beach, Corps of Engineers, my assistant, in local charge of this river, on the bridges now in existence between the mouth of the river and Dresden, Ohio, the head of navigation:

REPORT OF LIEUTENANT LANSING H. BEACH.

ZANESVILLE, OHIO, *November* 16, 1887.

SIR: I have to submit the following report upon the bridges across the Muskingum River and its lateral canals, as called for by General Orders No. 7, current series, Headquarters Corps of Engineers:

A table giving a list of these bridges and the data concerning them is annexed hereto.

The several bridges are so similar in characteristics and effects upon navigation that a general description will be given, subsequently adding the special features of each structure.

It can safely be said that there is not one bridge across the navigable portion of the river which does not interfere with free and safe navigation. All are draw-bridges, and all have their draw-spans much too narrow to admit of the easy and safe passage of boats under all circumstances.

In every case, too, one or other of the draw-spaces is still further contracted by a foot-way on the draw itself, which projects into the space when the draw is open.

The McConnelsville and Malta Bridge and the bridge recently built at Gaysport are the only ones that have guiding cribs at the central pier; the former has a crib on the upper side only, and this crib is too low and short to afford proper protection at all times. At the latter place the cribs are properly built, one of them being above and the other below the central pier.

The left draw in the Marietta and Harmar Bridge, although having a width of 74.2 feet, can not be turned, owing to a lack of machinery; and in any event will not be available for use by boats until the Marietta ice-harbor lock is completed, owing to the proximity of the dam and the fact that the present lock is located on the right bank.

The Beverly and Waterford Bridge is a most dangerous structure, and has frequently proved a complete obstruction to navigation. It is built diagonally to the current and channel in a bend where boats have difficulty in getting themselves in position in time to enter the draw properly. The piers are in echelon, and boats are frequently exposed to the full effects of wind and current upon one side with nothing to counteract it upon the other; the corners of the piers are as sharp as they well can be, and the faces are entirely too rough for safety to passing craft, all combining to make a condition of affairs which should not be allowed to exist.

The State of Ohio brought action against the commissioners of Washington County to compel them to change this bridge, and obtained a decree ordering a change to be made; but the case was appealed, and before it came to the second hearing the river was transferred to the United States.

The location of the draw-spaces at the Gaysport Bridge has been badly selected, and there will doubtless be trouble in the future at this point.

This bridge has been open to travel only about two months.

In several cases the lengths of bridges across the canals should be increased, since draw-spaces, equal only to the width of the locks, 36 feet, are hardly sufficient in the canals, owing to currents caused at times by the mills.

The State of Ohio seems to have allowed the builders great latitude in the location of piers and abutments, and in style of bridge, from which has resulted the present small and flimsy structures. These, however, cannot last long, and the condition of affairs can be gradually remedied.

At Zanesville there is but one bridge across the canal that can be turned; this is at Sixth street. The others can easily be placed in condition to swing properly, and this should be required.

The two bridges above Dam No. 10, viz, the Fifth Street Bridge, at Zanesville, and that belonging to the Cincinnati and Muskingum Valley Railway Company, at Ellis Station, are both complete barriers to navigation.

The former is a weak structure, and was built without authority, the board of public works not interfering. The latter seems to have been built under authority, but apparently not in accordance with the approved plan—a high span in the original drawing not appearing in the present bridge.

Very respectfully,

LANSING H. BEACH,
First Lieutenant of Engineers

Lieut. Col. W. E. MERRILL,
Corps of Engineers.

Miles above mouth.	Name.	Kind.	Superstructure.	Fixed spans.			Draw span.				Remarks.	
				Number.	Total length.	Height above low water.	Total length.	Clear opening.	Height above low water.	No. of pool in which located.		
					Feet.	*Feet.*	*Feet.*	*Feet.*	*Feet.*			
0	Cleveland and Marietta Railroad	Railroad	Iron truss	3	481	42.3	138.9	34.0	42.3	.....	Open river.	
¼	Marietta and Harmar	Highway	Wood and iron truss	4	330	34.0	129.6 195.3	47.2 74.2	34.0 31.5	I.	Two draws.	
11¼	Lowell	do	Wooden truss	5	595	34.0	87.3	36.0	15.5	III.	Draw over canal.	
12	do	do	do	...	...	...	86.5	36.0	16.3	III.	Over canal.	
22	Beverly and Waterford	do	do	4	495	29.4	124.7	43.7	29.4	III.		
22½	Beverly	do	do	.....	.....	... ...	90.9	35.5	10.0	IV.	Do.	
48	McConnelsville	do	do	.....	.....	...	87.6	35.5	14.1	VII.	Do.	
48½	Malta and McConnelsville	do	do	5	491	20.5	109.0	40.0	20.5	VII.		
61	Gaysport	do	do	5	540	28.5	143.0	52.9	28.5	VIII.		
65	Taylorsville	do	do	5	785	34.8	110.5	41.0	22.9	IX.	Draw over canal.	
75	Zanesville—Sixth Street	do	Iron truss	4	600	28.5	151.8	58.5	15.0	X.	Do.	
75	Zanesville—Third Street	do	Wooden truss	4	440	35.0	95.7	36.0	18.1	X.	Do.	
75	Zanesville—Cincinnati and Muskingum Valley Railroad.	Railroad	Wood and iron truss	4	560	36.0	116.7	34.0	15.5	X.	Do.	
75	Zanesville—Main Street	Highway	Wooden truss	8	880	29.0	85.5	35.0	12.7	X.	Draw over canal.	Y bridge.
75	Zanesville—Baltimore and Ohio Railroad	Railroad	Wood and iron trusses	4	520	20.0	114.8	43.0	8.5	X.	Draw over canal.	
75½	Zanesville—Fifth Street	Highway	Wooden truss	5	600	22.5	.....	.....	.....	X.	No draw.	
83	Cincinnati and Muskingum Valley Railroad.	Railroad	Wood and iron truss	4	550	26.9	.....	.....	.....	X.	Do.	

Many of the above-named bridges are unnecessary obstructions to navigation, but no action against them is recommended at this present. It is deemed advisable to await the action of Congress on the proposed general bridge law for the government of future bridges over the Muskingum River, which has recently been submitted by a Board of Engineers.

There are no "structures" other than bridges which interfere with navigation.

BIG SANDY, GUYANDOTTE, LITTLE KANAWHA, AND BUCKHANNON RIVERS.

The above-named rivers have been in my charge but a few months, and I therefore submit the following report on the obstructions in these streams, which has been prepared by Mr. B. F. Thom as, assistant engineer, who has been in local charge of the works of improvement on the first and third; there are no artificial obstructions on the portion of the Buckhannon River that is under improvement.

REPORT OF MR. B. F. THOMAS, ASSISTANT ENGINEER.

BIG SANDY RIVER.

The bridge of the Chesapeake and Ohio Railroad, crossing this river 1 mile above its junction with the Ohio, has three spans, respectively 205, 209, and 203 feet, counting from the Kentucky or western side of the river. At the time of the construction of this bridge the river occupied the central span, but it soon changed to the eastern or West Virginia side, where it has been constantly cutting away the shore and endangering the land pier, until the company has been compelled to protect it by piles, cribs, and riprap extending to the water's edge.

The former channel-span has filled with sand from 2 to 6 feet in depth, so that in ordinary low water boats have to use the new channel. The second pier from the eastern side, being the one immediately adjoining the new channel, has settled somewhat, and the company in repairing it has left piles and riprap around it extending into the channel and making navigation difficult at low stages, but not dangerous except for tows which rarely run at this stage of water. When there is a towing stage of water the original channel-span can generally be used.

The piles and riprap about this pier should be removed, as the clear width of the present low water is only 65 feet. In times of very high water the bridge itself, though 73 feet above low water, prevents boats from making their regular trips for a few days at a time, and it is probable that as soon as the river is locked and dammed and commerce increased, steps will have to be taken to remove this cause of delay.

LOUISA FORK, BIG SANDY RIVER.

The Chattaroi Railway Bridge crosses this fork, 2½ miles above its mouth, at Louisa. It has a channel space of 175 feet, 66 feet above low water. It is not an obstruction to navigation except in extreme high water, and then only for a few hours. With the completion of the dam at Louisa, and the consequent increase of navigation in this pool, it is likely to become a more serious obstruction.

TUG FORK, BIG SANDY RIVER.

There are no bridges on this stream, but the little mill-dams on the upper part of it have been a source of annoyance and loss to timbermen for years. They have been built without authority from State or nation. Many of them have been modified the present season by order of Major Post, and quite a number destroyed, so that unless they are rebuilt by their owners, a thing highly probable, it is believed that the river can be safely navigated.

These dams are constructed of bowlders raked up in the shoals, and any one can have a dam who cares to spend a week in its construction.

GUYANDOTTE RIVER.

There are two bridges across this stream near its mouth.

The suspension bridge, owned by the county, has a clear span between tops of piers of 458 feet, with a height of 54 feet above low water, and an additional span on its upper or eastern end of 131 feet. No steam-boats run on this steam, and the bridge is an obstruction only in times of running ice, when its position, within a few hundred feet of the Ohio River, prevents the use of the Guyandotte for an ice-harbor,

The Chesapeake and Ohio Railroad bridge, 1 mile from the Ohio River, has three spans, respectively 155, 156, and 148 feet between centers, commencing at its lower or western end. The channel-span is 57 feet above low water. The axis of the bridge makes an angle of 45 degrees with the course of the stream. As the navigation at present does not include steam-boats, this bridge does not interfere with its safety.

The upper part of the river is obstructed somewhat by dams, which, as they were built under State authority, cannot be removed without purchase.

LITTLE KANAWHA RIVER.

This stream has two bridges crossing it close to its mouth in the city of Parkersburgh, both of which interfere with navigation. The Ohio River Railroad bridge, 400 feet above its junction with the Ohio River, has a channel-span of 300 feet, and is 60 feet above low water. The Wood County wagon bridge has also a channel-span of 300 feet and is 43 feet above low water. The principal objection to both bridges is that they destroy a most excellent and useful ice-harbor for Ohio River steam-boats. The county bridge has the additional objection that it prevents Little Kanawha boats from reaching the Ohio River and the wharf boat during ordinary high water, on account of its small elevation above boating stage.

Respectfully submitted.

WM. E. MERRILL,
Lieut. Col. Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF LIEUTENANT-COLONEL O. M. POE, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Detroit, Mich., August 8, 1887.

SIR: In compliance with the provisions of section 4 of the river and harbor act approved August 5, 1886, I have the honor to report that there are two cases in this district where "bridges, causeways, or structures now erected or in process of erection do or will interfere with free and safe navigation."

First. The railroad bridge now being erected over St. Mary's Falls Canal by the Sault Ste. Marie Bridge Company.

There can be no doubt but this bridge will interfere somewhat with the free navigation of the canal, but will probably not render it any more unsafe.

The bridge is constructing under authority of an act entitled "An act to authorize the construction of a railroad bridge across the Sainte Marie River," approved July 8, 1882.

Although the bridge belongs to a private corporation its operation should be under the sole control of the canal management, with a view to reducing to a minimum the delays both to trains and vessels.

Second. A draw-bridge over the river Rouge at the crossing of the river road (Monroe road).

This bridge rests upon piles, the draw-span being insufficient to permit free and safe navigation. Moreover the draw-span is so much out of order that it cannot be used. Fortunately it has fallen down, thus rendering available for purposes of navigation the entire width of the opening, but at the same time impassable as a roadway. The responsibility for the bridge is in dispute between the townships of Springwells and Ecorse, of which the river forms the common boundary. Each township has posted a notice at its own end of the bridge denying responsibility, and there the matter rests for the present.

I am, sir, very respectfully, your obedient servant,

O. M. POE,
Lieut. Col. of Engineers,
Bvt. Brig. Gen., U. S. A.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF CAPTAIN CARL F. PALFREY, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Oswego, N. Y., November 11, 1887.

GENERAL: In compliance with General Orders No. 7, current series, Headquarters Corps of Engineers, I have the honor to report the following structures interfering with free navigation of the harbors under my charge:

AT OSWEGO, NEW YORK.

During the year 1883 the Delaware, Lackawanna and Western Railroad Company, or other parties, constructed, in the new harbor formed by the west breakwater, a pier carrying a coal trestle. The pier and trestle is about 1,000 feet in length, extending to within 407 feet of the west breakwater, and located with its outer end in about 17½ feet of water at the lowest stage of the lake. The right to so occupy the harbor was questioned by the United States, and the subject was placed in the hands of the United States district attorney. This office has no further record of action in the matter. It has been frequently reported to me by tug masters that tows easily handled in the broad spaces east and west of the coal trestle gave difficulty in passing around it.

AT CHARLOTTE, NEW YORK.

A railroad draw-bridge over the Genesee River, built by authority of Congress, now owned and used by the Rome, Watertown and Ogdensburgh Railroad, having one span of 130 feet in deep water and one of 130 feet in shallow water, offers, as usually managed during the season of navigation, as little obstruction to commerce as is consistent with its use. At about the opening of the present navigation season complaints were made to this office of difficulty and delay in consequence of refusal to open the draw.

No other structure in any degree interfering with free navigation of the harbors under my charge is known to me.

I have the honor to be, very respectfully, your obedient servant,

CARL F. PALFREY,
Captain of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF COLONEL G. H. MENDELL, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
San Francisco, Cal., June 15, 1887.

SIR: The following report is respectfully submitted in regard to Oakland Harbor, the only case coming within the provisions of General Orders No. 7, Headquarters Corps of Engineers, June 2, 1887:

There are two bridges over the channel of Oakland Harbor, neither of which at present can be regarded as an interference with free and safe navigation. It is altogether probable, however, that at a future date, when the harbor improvements shall have been considerably advanced, both bridges will be an interference with navigation, which may then be obviated by a sufficient increase of space in the draws.

The Webster Street Bridge, bearing a highway and a railroad, has an opening of draw 82 feet in the clear. The Alice Street Bridge has a draw opening of 79 feet. The depth in channel above these bridges admits now only vessels of light draught, which have no difficulty in passing through the draws. When the time shall arrive for passage of large vessels the openings will be found insufficient, and will need to be increased to 150 feet, more or less.

The Alice Street Bridge is used for rail traffic solely. Both bridges were built within the past seventeen years, the Alice Street Bridge bearing a date several years later than the Webster Street Bridge.

The bridges are of wood, and are not costly structures. The draw of the Webster Street Bridge is, however, of iron or steel.

Very respectfully, your obedient servant,

G. H. MENDELL,
Colonel, Corps of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MAJOR W. H. H. BENYAURD, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
San Francisco, Cal., August 26, 1887.

SIR: In accordance with instructions contained in General Orders No. 7, current series, from Headquarters Corps of Engineers, regarding obstructions in navigable waters, I have the honor to transmit herewith a map of a portion of San Diego Harbor, showing wharves constructed along that front and also proposed constructions.

The increase in the commerce of this harbor has caused a demand for additional wharfage facilities, in consequence of which an extensive wharf has been erected by Babcock & Story, and others are projected that will tend to obstruct the free and safe navigation of the harbor. The sketch herewith gives the location of the wharves now built, and, in addition to those marked as projected, others are in contemplation at various points along the city front.

The wharves and slips are built in such a manner as to interfere with the free flow of the water, and extend out to a depth greatly in excess of that actually required in the interests of commerce and what can be carried over the bar.

Suit was recently brought in a justice's court against Babcock & Story, under a State law, for obstructing navigation, which resulted in a verdict against them and a fine of $100 imposed. This was paid, but no further steps taken to prevent any extension or addition to the structure. It is understood that the wharf will be extended as indicated on the map.

It is desirable that steps be taken to limit the length of the structures and to prescribe the manner in which they shall be built, to the end that the navigation of the harbor may not be obstructed.

I have no survey of this locality that would enable me to report what the actual effect of the wharves already constructed has been, but it is desirable in the interest of navigation that these surveys be made and repeated from time to time to ascertain the changes that take place attributable to these and other constructions.

Very respectfully, your obedient servant,

W. H. H. BENYAURD,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF CAPTAIN WILLARD YOUNG, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Portland, Oregon, July 20, 1887.

SIR: I have the honor to report that the only structures in the engineer district with which I am connected, now erected or in the process

of erection, which do or will interfere with free and safe navigation are those described in Captain Powell's report on the subject, dated January 7, 1887.

The log-boom at Coquille City, Oregon, has been extended by the addition of a "catch-boom," and connected with this, at times, is a string of boom-sticks stretching right across the river. The master of the river steamer *Little Annie* complains, in writing, of this boom, saying that he carries the United States mail, and that he has been stopped as much as two hours trying to get by the boom.

The superintendent of the Government work states that cutting of the left bank opposite the boom is recent. Complaint is also made that the boom about 2 miles above Parkersburgh, on the Coquille River, has been extended out into the channel so as to make it difficult for boats to pass.

In this connection it may be well to call attention to the fact that trees have been felled directly into the Coquille River by settlers along its banks, and that, too, quite recently. This practice is to be regretted, as it directly tends to destroy existing channels, and thus to interfere with the free and safe navigation of the river.

Very respectfully, your obedient servant,

W. YOUNG,
Captain of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF CAPTAIN CHARLES F. POWELL, CORPS OF ENGINEERS.

UNITED STATES ENGINEER OFFICE,
Portland, Oregon, August 22, 1887.

SIR: I have the honor to make the following report concerning certain structures, now erected or in process of erection, which interfere, or will interfere, with free and safe navigation.

The salmon pound-nets near the mouth of the Columbia River and fish-wheels next below the Cascades Canal, described, with statements of their effect on navigation, in my report of January 7, 1887, and published in Senate Ex. Doc. 105, Forty-ninth Congress, first session, are in more extensive use than formerly. It is understood that there are over a hundred pounds in Baker's Bay; they occupy the greater part of that water, leaving only a comparatively narrow passage-way for vessels. A special report of the effect of these structures on the bay channel leading to Fort Canby was submitted January 4, 1887, and a draft of proposed regulations for the location of these and similar structures was prepared in accordance with instructions and forwarded March 10, 1887.

Besides interfering with free and safe navigation, the pounds to some degree cause a shoaling; they are, in effect, permeable dikes, which check the current and cause more or less of a fill; they contract the water-way and deflect the current. Wherever the channel is good enough this contraction and deflection are unnecessary and apt to be injurious to navigation. On the other hand, where the channel is not good, the pounds, which are a strong kind of fish-trap, may be arranged to improve it, and at such places be on the whole a benefit to navigation. The location of these and similar structures, consequently, ought to be regulated for the protection and amelioration of navigable waters, and preferably by the War Department. which is charged with the

execution and maintenance of works for the objects named, and which has agents in direct supervision of such works.

No authority is exercised or delegated by Oregon or Washington Territory in locating or limiting fish-pounds, traps, or wheels. Existing laws concern size of openings and times of use of traps. Structures named are built as a right of the land-owners, the same as a public wharf or landing pier would be.

The waters are public property. Bridges and the location of wharves generally are regulated, but they are for use of the public, while fish-traps, of which fish-pounds are one kind, and fish-wheels are wholly private.

Some of the Cascades fish-wheels are fixed structures of cribs and rough stone walls; others are floating. They are generally located on the low sharp points which help to form the rapids, and all of them have runs, or chutes, and sometimes wings, partly made by building walls of riprap in the river bed.

The fish-wheel structures decrease the river cross-sections, and consequently injuriously affect the current at the rapids, although not to a large degree. The removal of the fish-trap structure from along the channel shores will be advisable when this part of the river becomes navigated, and be necessary when the work of a radical open-river improvement is undertaken, as contemplated by the Cascades Canal project.

Very respectfully, your obedient servant,

CHAS. F. POWELL,
Captain of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

REPORT OF MAJOR W. A. JONES, CORPS OF ENGINEERS.

DECEMBER 14, 1886.

SIR: I have the honor to report as follows upon the bridge now in course of construction across the Willamette River, Portland, Oregon:

THE RECORD.

With some minor changes which do not materially affect the main proposition as to whether or not it is an obstruction to navigation, this is the same bridge which gave rise to the extensive discussion to be found in Annual Report Chief of Engineers, 1880, Vol. III, p. 2043; also Senate Ex. Doc. 162, Forty-seventh Congress, first session.

This discussion shows conclusively that the bridge as then projected would be a serious obstruction to navigation.

The pier foundations up to low water were built before the bridge was enjoined, and subsequent events have proved that they alone have practically cut the harbor of Portland in two. The deep-water ship as a rule no longer goes above the line of the piers in place.

* * * * * * *

LOCATION.

Inasmuch as the present location is identical with the one before the United States circuit court, and inasmuch as the court therein held, "Upon the evidence and in the very nature of things there can be no doubt that the bridge where and as it is being constructed is a serious obstruction to the navigation of the river," it will not be necessary for me to touch upon the question of location.

CHARACTER OF THE PRESENT BRIDGE.

The bridge now in course of construction differs from the one before the United States court in this:

That the draw openings have been increased to 136 feet at the low-water line. They were 100 feet in the enjoined bridge. The pivot pier remains the same. The other clear spans and abutment spans have been changed and are as follows, commencing from the Morrison street approach:

	Width (in feet).	
	Original.	Present.
Shore span, west side	135	161
Swing opening, C to C of piers	130	154
Swing opening in the clear between masonry of piers	100	136½
Three closed spans, C to C of piers, each	.....	262

The bridge is a combination truss-pivot draw-bridge. The draw and draw-rest piers are of stone, laid on a pile and grillage foundation incased in cribs filled with riprap stone.

The remaining piers are iron tubes 5 feet in diameter, in pairs, and filled with concrete. These rest on foundations similar to those of the draw-piers. I have not the dimensions of these cribs, but they are an important factor in any discussion of the effect of the bridge upon the regimen of the river. The clear headway of the bridge is about 8 feet at high water. The character of the bridge trusses is not material to the discussion. It will be seen that the short pile bents running out from the eastern shore have been replaced with trussed spans of considerable dimensions. These rest on tubular piers 5 feet in diameter. The stationary spans are now of sufficient dimensions. The superfluous pier foundations have, I understand, been removed, but I am not informed as to whether sufficiently so or not.

The width of the draw opening measured parallel to the axis of the bridge is, as stated, 136 feet at low water. But the effective draw opening for a passing vessel is a function of the direction of the current through said opening. The chart submitted shows that this direction is continually varying with changes in the river stages. It shows a current direction through the draw at a stage, when the velocity is very great, that varies from the direction of a line parallel with the piers at an angle of 20 degrees. The effective width of the draw opening is its width at right angles to the current passing through it. Hence the record shows that the effective width of the draw opening became reduced at a season of great commercial activity to 121 and possibly 115 feet, and this when the river velocity was so great as of itself alone to render navigation difficult. No rest piers for the open draw and no sheer booms are provided.

There are submitted herewith:

Two maps of the river, showing soundings and position of piers.

Map showing currents and piers.

A projection showing effective width of draw opening at greatest angle of current.

* * * * * * *

Very respectfully, your obedient servant,

W. A. JONES,
Major of Engineers.

The CHIEF OF ENGINEERS, U. S. A.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 13.

CONTINGENT EXPENSES, WAR DEPARTMENT.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING

A report of contingent expenses of that Department for the fiscal year ended June 30, 1887.

DECEMBER 12, 1887.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 6, 1887.

The Secretary of War has the honor to transmit to the House of Representatives a statement of the expenditures from the appropriation for the contingent expenses of the War Department and its Bureaus for the fiscal year ended June 30, 1887.

WM. C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Contingent expenses, War Department.

Date.	To whom paid.	On what account.	Amount.
1887.			
Jan. 17	F. A. Brockhaus	Foreign publications	$3.42
Mar. 1	Leopold Bossange	Subscription to foreign publications	11.89
	Total		15.31

Balance of appropriation	$287.84
Certificate of deposit	2.64
	290.48
Amount expended	15.31
Balance in Treasury	275.17

Contingent expenses, War Department, 1886.

Date.	To whom paid.	On what account.	Amount.
1886.			
July 12	Petersen & Childs	Matting, moth-paper, etc.	$314.15
12	F. A. Schneider	Hardware	91.17
12	Thos. Somerville & Son	Plumbing material	72.05
12	Rhodes & Simms	Carpentry	11.45
12	J. S. Topham	Repairing harness	5.25
12	Adams Express Company	Freightage	3.15
13	Peter Kilroy	Cleaning premises	15.00
13	Katherine Schaefer, administratrix	Paste	6.00
14	Geo. W. Lange	Desk	55.00
14	M. W. Beverage	Ice-pitchers, slop-bowls, etc	92.30
14	W. B. Moses & Son	Matting, blankets, etc	82.95
14	Ira Godfrey	Washing towels	5.42
14	Maurice Joyce	Engraving plate	5.00
14	J. W. Boteler & Son	Matches and brooms	42.40
14	Baltimore and Ohio Telegraph Company.	Telegrams	5.36
15	....do	....do	4.57
15	Great Falls Ice Company	Ice	602.90
15	John T. Donn & Son	Furniture	312.75
15	E. F. Brooks	Plumbing	8.40
15	R. K. Helphenstine	Sponge, borax, etc	13.50
15	J. Loring Whittington	Official Railroad Guides	4.50
16	Geo. Henry Aschenbach	Sharpening lawn-mowers	3.00
16	C. D. Collins	Carpentry	13.00
16	E. Morrison	Binders' material	192.89
17	Geo. A. Shehan	Lumber	20.31
17	Baltimore and Ohio Express	Expressage	.95
19	B. F. Stevens	Foreign publications	18.46
19	Luttrell & Wine	Fans, etc	2.60
20	W. H. Morrison	Law books	31.00
20	W. B. Moses & Son	Linoleum rugs	12.25
20	William Ballantyne & Son	Books	63.30
21	Baltimore and Ohio Telegraph Company	Telegrams	.84
21	Mutual District Messenger Company	Rent of instruments	10.00
21	E. and F. N. Spon	British specifications	.55
21	F. A. Schneider	Hardware	1.14
21	E. W. Woodruff	File-holders	3.20
21	Charles F. Moore	Solution	1.00
22	W. D. Wyvill	Stove, repairing furnace, etc	42.50
24	J. R. Mallary	New York City Directory	6.00
24	Annie Redden	Washing floors, etc	33.56
24	John T. Donn & Son	Chiffonier	85.00
26	MacKellar, Smiths and Jordan Company	Type	27.80
26	J. S. Topham	Harness and fly-net	105.00
27	Royce & Mareau	Repairing electric bells, etc	7.30
28	William Ballantyne & Son	Professional papers	3.50
28	John McDermott & Bro	Repairing mail-wagon	6.25
28	John A. Baker	Repairing lawn-mower	1.25
30	C. Schneider	Attachment to bell-cord	6.00
31	Thomas Somerville & Sons	Spigot and cock for water-cooler	1.00
31	Hayward & Hutchinson	Water-closets, ventilator, pipes, etc	779.00
Aug. 4	E. W. Woodruff	File-holders	56.24
10	Hotchkiss & Co	Foreign publications	24.20
Sept 4	James H. Byram	Repairs to Winder's building	1,817.00
4	E. W. Woodruff	File-holders	67.50
9	F. W. Stole	Distributing publications Surgeon General's Office	6.43
9	E. and F. N. Spon	Subscription to journals	9.25
9	William Ballantyne & Son	Books	22.05
9	George E. Strobel	Repairs	167.57
9	Little, Brown & Co	Law books	525.00
Oct. 23	James C. Newton	Painting signs, etc	2.68
23	Hayward & Hutchinson	Slate floor, plumbing, etc	58.50
25	Western Union Telegraph Company	Telegrams	112.31
27	W. B. Moses & Son	Iron chair	1.50
27	....do	Mahogany chair	12.00
Nov. 5	United States Army and Navy Journal	Subscription	6.00
8	J. William Jones, secretary	Subn. Sn. Historical Society papers	1.50
12	William Ballantyne & Son	Book	3.00
13	H. L. Pelouze & Son	Printer's rollers, etc	4.50
20	Adams Express Company	Freight	9.65
Dec. 11	Baltimore and Ohio Telegraph Company.	Telegram	.14
15	J. S. Topham	Repairing halter	1.00
23	William Orme & Son	Buckets	1.80
1887.			
Jan. 5	F. A. Brockhaus	Foreign publications	24.96
28	E. W. Woodruff	File-holders	500.00
Feb. 21	Leopold Bossange	Foreign periodicals	31.49

Contingent expenses, War Department, 1886—Continued.

Date.	To whom paid.	On what account.	Amount.
1887.			
Mar. 8	William Ballantyne & Son	Foreign publications	$37.40
Apr. 18	do	do	10.80
May. 5	do	do	2.00
June 30	do	Books	85.00
	Total		6,833.39

Balance appropriation		$7,078.26
Certificate of deposit, $37,765		3.73
Refund from J. O. Skinner, assistant surgeon U. S. Army		176.66
Amount due late disbursing clerk and account closed, per Comptroller's report, No. 256104, March 11, 1887		.10
		$7,258.75
Amount expended	$6,833.39	
Treasury settlement	10.00	
		$6,843.39
Balance in Treasury		415.36

Contingent expenses, War Department, 1887.

Date.	To whom paid.	On what account.	Amount.
1886.			
July 20	Chas. B. Fuse	Papering room and hall	$45.00
20	M. F. Madden & Co	Adding machines	67.50
22	John Collins	Opening safe lock	.50
29	Edward Ambler	Whitewashing	28.50
30	T. J. Edwards	Plumbing	52.26
31	Rebecca Davenport	Washing towels	20.40
31	Susannah Baker	do	30.32
31	Elizabeth Denham	do	8.10
31	Annie L. Datcher	do	10.68
31	Lucy A. Strother	do	3.55
31	E. P. Cross	Livery of horses	40.00
Aug. 7	E. C. E. Johnson	Washing towels	24.97
7	Pay-roll	Storing coal	17.00
9	Sam'l G. Eberly	Car tick ts	34.75
9	Murray & Barker	Horseshoeing	26.00
9	R. K. Helphenstine	Borax and paste	6.25
10	Pay-roll	Storing coal	25.73
10	Burton Rudd	Moving book-case	.25
10	Arlington Livery and Sale Stables	Livery of horse	20.00
10	Pay-roll	Storing coal	21.73
11	Henry Carey Baird & Co	Book	2.00
12	T. J. Edwards	Plumbing	14.80
12	Sam. Robinson	Storing coal	4.59
12	Pay-roll	Storing fuel	12.09
18	Wm. E. Hodge	Coal and wood	2,822.23
20	John McDermott & Bro	Repairs to mail wagon	59.00
23	J. D. Stuart	Disinfectant	5.00
23	Washington Post Publishing Company.	Subscriptions	36.00
23	Wm. H. Cocker	Repairs to lawn-mower	2.00
24	Jas. S. Topham	File straps, repairing harness, etc	88.50
24	N. T. Metzger & Bro	Salt	4.00
24	Geo. Ryneal, jr	Oils, paints, etc	5.89
24	Katharine Schaefer, administratrix	Paste	3.50
24	W. H. Lowdermilk & Co	Books	8.00
24	B. F. Avery & Sons	Subscriptions	2.00
24	John T. Donn & Son	Furniture	260.00
24	M. F. Madden & Co	Adding machines	121.50
24	C. D. Collins	Carpentry	12.00
28	Wm. W. Farr	Repairing clocks	9.50
28	T. S. Leisenring	Gas burners	5.00
28	G. W. Richmond	Repairing paper-cutter	4.00
28	Hartman Steel Company (Limited)	Steel mat	11.00
28	Washington Gas-Light Company	Gas	233.15
30	John F. Paret	Books	10.00
Sept. 4	John Mann	Sawing and splitting wood	15.00
4	Elizabeth Denham	Washing towels	6.45
4	Lucy A. Strother	do	2.85

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1886.			
Sept. 4	Annie Redden	Scrubbing floors, etc	$52.95
4	Rebecca Davenport	Washing towels	20.37
4	George R. Hall	Repairing mail wagon	10.75
6	Susannah Baker	Washing towels	44.47
6	Wm. E. Hodge	Coal	986.76
9	Ira Godfrey	Washing towels, etc	8.30
9	Jay Stone	Depositions to contracts	1.00
9	E. C. E. Johnson	Washing towels	33.60
9	Washington City post-office	Rent of post-office box	2.00
9	E. P. Cross	Livery of horses	31.88
9	Macmillan & Co	Book	2.44
9	Mutual District Messenger Company	Rent of instruments	10.00
9	Petersen & Childs	Repairs, etc	40.51
9	Annie L. Datcher	Washing towels	12.60
16	John T. Donn & Son	Office furniture	297.50
16	Washington Gas-Light Company	Gas	226.85
17	John McDermott & Bro	Repairing mail wagon	116.55
17	E. E. Rider	Soap	165.60
17	Abram Jones	Glazing, etc	19.25
17	A. P. McElroy	Picture frames	11.30
17	Wm. O. Saville	Inspecting boilers	4.60
17	John Tweedale	Notarial fees	10.00
18	James H. Byram	Carpentry	89.50
18	E. W. Woodruff	File holders and case	87.70
20	C. D. Collins	Carpentry	42.50
20	N. W. Ayer & Son	American Newspaper Animal	3.00
20	Abram Jones	Painting, etc	140.00
20	F. A. Beuchler	Repairing harness	5.00
21	B. F. Stevens	Foreign periodicals	173.47
21	Wm. F. Comstock	Subscription to "Building"	.84
22	Army and Navy Journal	Subscription	5.00
23	R. R. Bowker	Subscription to "Publishers Weekly"	.54
23	James Fitzpatrick	Repairing boiler wall	14.75
23	John H. Clark, manager	Livery of horse	20.00
24	A. C. & Geo. H. Demonet	Soap	7.50
24	James Nelson	Cleaning boiler stack	5.00
24	Sam'l G. Eberly	Car tickets	83.20
25	H. L. Pelouze A Son	Printers' material	17.50
25	N. H. Lowdermilk & Co	Two reports Fitz-John Porter court-martial.	4.00
25	Isaac Friedenwald	Indexes	7.50
25	National Railway Publishing Company	Subscription to Traveler's Guide	1.34
25	Ira Godfrey	Washing towels	8.29
25	H. Rosendale	Grinding paper-knife	1.50
27	J. H. Soulé & Co	Military List	21.00
27	Weed, Parsons & Co	Subscription to Albany Law Journal	1.00
27	William H. Stevenson	Subscription to Central Law Journal	.90
27	Decorator and Furnisher Company	Subscription	.70
27	John F. Paret	Subscription to periodicals	308.78
28	William Wood & Co	Subscription to American Druggist	.25
28	New York News Company	Subscriptions	3.56
28	Munn & Co	Subscription to Scientific American	3.60
30	Annie Redden	Washing windows	2.35
Oct. 1	Susannah Baker	Washing towels	30.07
2	E. E. Rider	Soap	64.40
2	James J. Chapman	Railroad Manual, 1886	6.00
2	Elizabeth Denham	Washing towels	7.23
2	T. J. Edwards	Plumbing, etc	43.87
2	Julius Baumgarten	Stencil	2.75
2	Rebecca Davenport	Washing towels	20.40
4	Macmillan & Co	Stephen's Dictionary	2.44
4	Mary A. Loveless	Washing towels	21.00
4	Lucy A. Strother	do	2.78
4	R. Goldschmid	Spittoons and buckets	130.02
4	George H. Loveless	Moving records	3.75
5	Joseph Kane	do	2.25
5	Little, Brown & Co	Law books	50.00
5	William W. Farr	Winding clocks	73.00
5	Annie L. Datcher	Washing towels	9.03
6	Benjamin Waines	Charcoal	5.00
6	W. H. Morrison	United States Reports	18.00
6	E. C. E. Johnson	Washing towels	30.23
6	John F. Paret	Subscription to periodicals	103.81
7	John H. Clark, manager	Livery of horse	20.00
7	Phillippina Ganz	Washing towels	18.00
7	S. J. Haislett	Taking down awnings	4.68
7	William R. McLean	Lumber	148.25
8	Army and Navy Journal	Subscription	1.00
8	James Fitzpatrick	Repairing furnace, etc	175.00
8	Mary Gannon	Washing towels	84.48
9	E. P. Cross	Livery of horses	33.33

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1886.			
Oct. 9	Ticknor & Co	Subscription to American Architect and Building News.	$1.67
9	James H. Byram	Carpentry	4.00
9	George R. Hall	Repairing mail wagon	7.00
9	George Ryneal, jr	Paint, oil, etc	17.97
9	Washington Gas-Light Company	Gas	230.15
9	James B. Lambie	Hardware	98.60
9	....do	....do	79.53
11	Railway Age Publishing Company	Subscription	.70
11	Chesapeake and Potomac Telephone Company.	Rent of instruments	270.00
11	William Ballantyne & Son	Subscription to periodicals	17.40
11	George E. Strobel	Repairs to Winder Building, etc	93.00
12	The Sanitary Engineer	Subscription	.90
12	C. Schneider	Changing safe combination	1.00
12	Luttrell & Wine	Cotton and laces	13.78
12	John T. Donn & Son	Furniture, etc	198.50
12	C. W. Poole	Laying carpet	16.00
13	Melville Lindsay	Rubber hose, chair cushions, etc	22.77
13	T. J. Edwards	Plumbing	6.00
13	John Mann	Cleaning carpets	3.00
13	James S. Tepham	Repairing harness	1.00
13	Adams Express Company	Transportation	70.30
13	Charles B. Fuse	Papering walls	33.00
13	Mutual District Messenger Company	Rent of instrument	10.15
13	L. A. Wilson	Cleaning carpets	3.00
14	Theodore Rue	Number plates	1.50
14	F. A. Schneider	Hardware	11.37
14	....do	....do	185.20
14	Ira Godfrey	Washing towels, etc	5.81
14	The Burr Index Company	Indexes	56.00
14	James Nelson	Cleaning flues	17.80
15	T. J. Edwards	Plumbing	137.45
15	E. G. Wheeler	Cotton waste and nails	25.44
15	M. W. Beveridge	Glassware, etc	55.18
15	....do	Waste-paper box and lamp	21.25
16	Charles W. Poole	Laying carpet	4.10
16	Washington City post-office	Rent post-officebox	2.00
16	E. Morrison	Binders' materials	25.65
16	E. W. Woodruff	File holders	12.00
16	E. F. Brooks	Gas fixtures, etc	9.68
16	John McDermott & Bro	Repairing mail wagons	25.10
16	John F. Paret	Books	12.00
18	S. J. Haislett	Taking down awnings	18.52
18	Smith Thompson	File-holders	71.00
18	Charles W. Poole	Laying carpets	20.66
19	Great Falls Ice Company	Ice	475.07
19	Murray & Barker	Horseshoeing	65.75
19	Baltimore and Ohio Telegraph Company.	Telegrams	10.10
23	E. W. Woodruff	File-holders	212.50
23	James C. Newton	Kalsomining, etc	16.00
23	T. J. Edwards	Repairing boiler, etc	52.45
23	O. H. P. Clark	Livery	32.00
23	C. C. Hall	Whitewashing	1.50
23	R. K. Helphenstine	Chamois skins, combs, etc	128.50
25	George Ryneal, jr	Glass, benzine, etc	20.53
25	Army and Navy Register	Subscription Army and Navy list, etc.	12.00
25	Adams Express Company	Freight	23.50
25	J. B. Bryan	Washing soda	3.43
25	Smith Thompson	File-holders	75.97
25	Ira Godfrey	Washing towels	6.06
25	John T. Donn & Son	Repairing furniture, etc	252.00
25	Katharine Schaefer, administratrix	Paste	4.25
25	....do	....do	3.75
26	The New York News Company	Subscription New York papers	43.20
26	James H. Byram	Repairing steam-coil boxes	89.94
26	William O. Saville	Expenses, inspecting boiler	9.85
26	Western Union Telegraph Company	Telegrams	66.58
26	Annie Redden	Scrubbing floors, etc	2.50
27	William H. Farrington, agent	Book	3.11
27	W. B. Moses & Son	Desks, etc	154.32
27	Mutual District Messenger Company	Rent of instruments	10.00
27	C. W. Poole & Co	Laying carpet	10.96
28	Rhodes & Simms	Repairing step-ladder, etc	3.50
30	L. A. Wilson	Cleaning carpet	3.66
30	John Manns	....do	3.66
30	George A. Shehan	Lumber	80.06
Nov. 1	J. S. Topham	Harness	12.50
1	....do	Horse-covers, etc	67.00

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1886.			
Nov. 1	C. W. Poole & Co	Laying carpets	$7.80
1	....do	....do	2.40
1	Susannah Baker	Washing towels	31.42
1	Rebecca Davenport	....do	20.40
2	John McDermott & Bro	Repairing mail-wagon, etc	340.50
2	John Keyworth	Feather dusters	143.16
2	C. W. Poole & Co	Laying carpet	29.72
2	Annie L. Datcher	Washing towels	9.78
2	Lucy A. Strother	....do	3.20
2	John Moran	Plumbing, etc	4.50
3	W. E. Abbott	Flour	.83
3	Elizabeth Denham	Washing towels	7.50
3	F. A. Benchler	Leather collars, etc	15.00
3	John F. Paret	Foreign books	63.52
4	William E. Hodge	Fuel	921.61
4	Petersen & Childs	Carpets, etc	311.89
4	....do	....do	140.21
4	Publisher of Science	Subscription to Science series	.85
4	Automatic Bank Punch Company	Bank punch	36.00
4	B. F. Stevens	Books	73.85
4	Benjamin Waines	Charcoal	8.25
4	E. F. Brooks	Bracket	.65
4	Charles G. Ball & Son	Beale's evaporators	5.00
4	E. C. E. Johnson	Washing towels	28.10
4	Nordhoff & Knabe	Repairing clock	2.00
5	The Burr Index Company	Combination index	42.50
5	M. W. Beveridge	Tin buckets, trays, etc	47.26
5	Baldwin Bros. & Co	Freight	72.00
5	William Ballantyne & Son	Books	99.74
5	James B. Lambie	Hardware	73.47
6	S. J. Haislett	Taking down awnings	11.04
6	George R. Hall	Repairing wagon	5.20
6	Samuel G. Eberly	Car tickets	104.00
6	James Fitzpatrick	Repairing furnace, etc	47.70
6	R. K. Helphenstine	Sponges	459.60
8	George T. Fritch & Son	Brooms	65.00
8	T. J. Edwards	Plumbing	36.11
8	J. W. Bouton, agent	Book	7.50
8	J. H. Chesley & Co	Chair seats	1.65
8	The Franklin Institute of Pennsylvania.	Journal for July and August, 1886	1.00
8	R. Hoe & Co	Repairing, etc., copy-press	14.95
8	Army and Navy Register	Subscription	1.00
8	J. William Jones, secretary	Southern Historical Society papers	1.50
8	Smith Thompson	File-holders	102.00
9	E. P. Cross	Livery of horses	41.33
9	D. B. Canfield & Co	Subscription to American Law Register.	1.25
9	H. L. Pelouze & Son	Printers' rollers	3.00
9	A. C. & G. H. Demonet	Salt	1.00
10	Petersen & Childs	Carpets	900.01
10	Washington Gas-Light Company	Gas	222.19
10	E. & F. N. Spon	Subscriptions to periodicals	9.49
11	George E. Strobel	Furnace, relaying hearth, etc	164.80
11	Thomas Somerville & Sons	Repairing engine, etc	59.77
11	Poole & Robertson	Laying carpets	7.14
11	W. H. Morrison	Books	15.00
11	The Military Service Institution	Journal to June 30, 1887	50.00
11	F. W. Stone	Distributing S. G. O. publications	36.79
11	Munn & Co	Subscription, Scientific American	1.17
12	John H. Clark, manager	Livery of horses	20.00
12	F. A. Schneider	Hardware, etc	90.82
12	Theodore Rue	Narrow plates, etc	12.67
12	James H. McGill	Asbestos cement felting	12.00
13	William W. Farr	Repairing clock	2.00
15	George Ryneal, jr	Paints, oils, etc	31.05
15	John T. Donn & Son	Desks, tables, etc	240.50
20	H. L. Pelouze & Son	Rollers, etc	7.50
20	Adams Express Company	Freight	81.77
20	Abram Jones	Painting	77.30
20	S. J. Haislett	Taking down awning, etc	17.61
20	J. Loring Whittington	Railroad guides	13.50
20	John Collins	Repairing locks, etc	11.30
23	The Publishers of Science	Subscription	2.16
23	Smith Thompson	File-holders	102.00
23	A. C. & G. H. Demonet	Rock salt	2.00
24	J. R. Trammell	Charcoal	2.00
24	Annie Redden	Washing windows, etc	36.50
26	Ira Godfrey	Washing towels	7.09
26	Baltimore and Ohio Railroad Company	Expressage	1.80

Contingent expenses, War Department, 1887.—Continued.

Date.	To whom paid.	On what account.	Amount.
1886.			
Nov. 26	Fire Extinguisher Manufacturing Company.	Fire extinguisher	$23.00
26	T. J. Edwards	Drop light, etc	33.60
26	Murray & Barker	Shoeing horses	21.50
27	R. M. Pulsifer & Co.	Subscription to Boston Herald	4.00
29	Electrical Publishing Company	Subscription to Electrician	.50
29	Luttrell & Wine	Drapery	214.84
30	S. J. Haislett	Rope for flag staff, etc	4.00
30	Samuel G. Eberly	Car tickets	11.70
Dec. 1	Susannah Baker	Washing towels	42.17
1	Geo. A. Shehan	Lumber	15.05
1	T. J. Edwards	Plumber	27.50
2	Lewis J. Collins	One horse	250.00
2	Royce & Mareau	Annunciator, electric bells, etc	56.59
2	A. P. McElroy	Gilt picture frame	6.75
3	F. P. Cross	Livery of horses, etc	32.00
3	Wm. E. Hodge	Fuel	76.25
3	Thomas Somerville & Sons	Steam gauges, etc	87.53
3	W. H. Farrington, agent	Subscription Engineer Magazine	.84
3	Elizabeth Denham	Washing towels	6.25
3	Rebecca Davenport	Do.	20.40
4	Annie Redden	Scrubbing.	4.00
4	Annie L. Datcher	Washing towels	10.28
4	Abram Jones	Painting, glazing, etc	11.95
4	E. F. Brooks	Portable gaslight, etc	17.00
4	Lucy A. Strother	Washing towels	2.83
4	F. A. Belt	Molding, etc	9.00
4	E. C. E. Johnson	Washing towels	24.38
4	M. W. Beveridge	Slop jar, pitcher, etc	40.78
6	John T. Donn & Son	Desks, altering counter, etc	272.75
6	Washington Gas-Light Company	Gas	278.18
6	F. A. Beuchler	File straps	97.38
6	E. Losee	Brokerage on package from England	3.00
6	Dr. B. J. Kendall Company	Spavin cure	8.00
7	James B. Lambie	Hardware	49.50
7	Jno. S. Suedeker & Co	Axle grease	8.55
7	Thos. Cloud	Cleaning off snow	1.25
7	Katharine Schaefer, administratrix	Paste	3.75
8	W. B. Moses & Son	Desk, wire cot, etc	90.75
8	E. W. Woodruff	File holders	36.00
8	James Clinkins	Removing snow	1.25
8	Chas. D. Morris	....do	4.00
9	Henderson Smith	....do	1.20
9	James Clinkins	....do	1.20
9	John H. Clark, manager	Livery of horse	20.00
9	Thos. G. Hood	Fitch brushes	7.26
10	Woodward & Lothrop	Calico	18.79
10	T. J. Edwards	Gas-fitting	13.00
10	Z. D. Gilman	Soap and brushes	85.10
10	Geo. A. Shehan	Lumber	89.59
11	Chas. F. Moore	Sensitive fluid, etc	2.00
11	C. T. Conrad	Storm doors	10.00
11	Mutual District Messenger Company	Rent of instrument	5.00
11	....do	....do	5.00
11	T. J. Edwards	Gas-fitting	159.95
11	R. A. L. M. Bonn, agent	Adding machine	12.50
11	MacKellar, Smiths, and Jordan Co	Type, etc	79.47
13	W. B. Moses & Son	Table, etc	22.53
13	Geo. W. Knox	Hauling	.50
13	Wm. Ballantyne & Son	Books	15.72
13	John McDermott & Bro	Repairing carriage	17.25
13	Petersen & Childs	Carpets, etc	201.33
13	Murray & Barker	Shoeing horses	18.50
14	E Morrison	Morrocco skins	33.00
14	H. A. Greene	Hawe's steam-trap	50.00
15	J. S. Topham	Harness, robes, etc	296.40
15	F. A. Schneider	Hardware	6.51
15	James Y. Davis' Sons	Carriage robe	8.00
15	D. McAuliffe	Horse-shoeing, etc	4.50
15	E. G. Wheeler	Gum packing, waste, etc	3.15
16	Singleton & Fletcher	Library table	57.00
16	Western Union Telegraph Company	Telegrams	15.19
17	T. J. Edwards	Plumbing	63.00
17	Thos. Somerville & Sons	Iron fence, hopper, etc	51.35
17	J. A. Nelson	Sweeping chimney	7.00
17	John Somerville	Removing snow	.70
17	Wm. Scott	....Do	.70
17	Henry F. Reh	Draping material	20.00
18	T. J. Edwards	Gas-fitting	137.96
18	John Collins	Repairing, etc., lock	1.20

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1886.			
Dec. 18	B. F. Stevens	Foreign publications	$18.46
18	F. A. Beuchler	Boots for horse	2.00
20	Schleicher, Schumm & Co	Piston rings	2.09
20	The Burr Index Company	Combination indexes	90.00
20	J. H. Van Auken	Cram's Atlas	11.00
21	Wm. W. Farr	Calendar clock, etc	42.50
22	Geo. E. Strobel	Stoves, chimney-stack, etc	125.47
22	Adams Express Company	Freightage	44.56
22	W. H. Farrington, agent	Subscription Engineering Magazine	.83
23	Julia Tennyson	Washing towels	11.60
23	Pay-roll	Carpentry, etc	123.00
23	M. J. Wine	File-boxes	52.50
23	John McDermott & Bro	Repairing mail-wagon, etc	325.75
23	John T. Donn & Son	Lounge, walnut case, etc	487.50
23	Benj. Taylor	Whitewashing	4.00
24	Rebecca Davenport	Washing towels	15.30
27	Annie L. Datcher	....do	10.23
27	Chas. D. Morris	Removing snow, etc	1.00
28	Wm. E. Hodge	Fuel	224.56
28	John Ellis	Cutting wood	3.75
28	Katharine Schaefer, administratrix	Paste	3.50
28	C. T. Conrad	Book-rack	10.50
29	Annie Redden	Cleaning, etc	7.50
30	Susannah Baker	Washing towels	24.95
30	T. J. Edwards	Plumbing, etc	108.55
30	Arthur Jacobs	Removing snow	1.75
30	John Manns	....do	1.00
30	Fredk. D. Linn & Co	New Jersey equity reports, etc	77.20
31	Wm. W. Farr	Winding, etc., clocks	73.00
31	E. & F. N. Spon	Books	6.25
31	Western Union Telegraph Company	Telegrams	29.39
31	Susannah Baker	Washing towels	6.82
31	Lucy A. Strother	....do	3.48
31	Rebecca Davenport	....do	5.10
31	Samuel G. Eberly	Car-tickets	58.50
31	Mary A. Loveless	Washing towels	21.00
31	Elizabeth Denham	....do	8.40
31	John Manns	Removing snow	1.20
1887.			
Jan. 4	J. H. Van Auken	Cram's Atlas	22.00
5	Robert Boyd	Galvanized iron	6.19
5	....do	Casters	.50
5	E. C. E. Johnson	Washing towels	27.90
5	Abram Jones	Staining, varnishing, etc	44.60
5	Rhodes & Simms	Repairing book-cases, etc	43.10
5	C. D. Collins	Carpentry	69.00
6	Chas. B. Fuse	Shades	13.00
6	Franklin & Co	Thermometer	4.00
6	James C. Newton	Painting, etc	19.00
6	John Bird	Removing snow	1.00
6	George Ryneal, jr	Paint, oil, etc	23.34
6	N. T. Metzger & Bro	Candles	5.00
6	George E. Strobel	Repairing furnace, etc	470.56
6	F. W. Stone	Distributing Surgeon-General's Office publications.	4.14
6	W. H. Lowdermilk & Co	Chambers' Encyclopedia	16.00
7	Mary Gannon	Washing towels	92.90
7	J. F. Spelshouse	Papering room	18.00
7	J. S. Topham	Repairing harness, etc	6.75
7	Phillippina Ganz	Washing towels	18.00
7	James J. Chapman	Cabinets for W. C. paper	9.25
7	Luttrell & Wine	Table-cover, etc	2.83
8	Petersen & Childs	Rugs, etc	45.15
8	R. K. Helphenstine	Alcohol, arnica, etc	5.20
8	The National Electric Company	Connecting, etc., electric bells	.50
8	F. A. Beuchler	Repairing harness	4.75
8	William Lee	Removing snow	.50
8	Jas. H. Byram	File case, etc	50.75
8	M. Curlander	Books Mackeys Reports	6.50
8	E. F. Brooks	Gas-fixtures, etc	70.72
8	Ira Godfrey	Washing towels	5.31
8	....do	....do	6.51
10	M. W. Beveridge	Door mats, cuspidors, etc	90.35
10	John H. Clark, manager	Livery	20.00
11	Washington Gas-Light Company	Gas	280.91
11	E. P. Cross	Livery, etc	53.85
11	Geo. A. Sheehan	Lumber	189.20
11	J. G. Weaver & Son	Laying carpet	3.80
11	Chas. D. Morris	Removing ice and snow	3.00
11	Jas. Tindall	....do	2.25

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1887.			
Jan. 12	Washington City post-office	Rent of post-office box to March 31	$2.00
12	Ira Godfrey	Washing towels	7.35
12	Chesapeake and Potomac Telephone Company.	Rent of instruments, etc	294.70
12	Washington Gas-Light Company	Gas	37.25
13	Murray & Barker	Horseshoeing, etc	10.25
13	....do	....do	58.01
13	E. Morrison	Binder's materials	8.00
13	Wm. Ballantyne & Son	Books, etc	11.42
13	Fauth & Co	Repairing surveying instruments, etc	21.00
13	Pay-roll	Moving records	35.07
14	W. B. Moses & Son	Furniture, etc	190.80
14	Macmillan & Co	Stephens' Dictionary	2.44
14	W. W. Tupper & Co	Grates	26.95
14	John T. Donn & Son	Furniture, etc	330.50
14	Chesapeake and Potomac Telephone Company.	Moving telephone	6.45
14	Jas. B. Lambie	Hardware	72.16
14	Wilmarth & Edmonston	Cover for water filter	1.50
15	Baltimore and Ohio Express Company.	Freightage	5.55
15	Geo. W. Lange	Desk	80.00
15	Pay-roll	Building cases	111.76
17	C. B. Fenton	Inking rollers	1.00
18	C. Schneider	Opening safe	.75
19	F. A. Schneider	Hardware	20.63
19	J. H. Van Auken	Crane's Atlas	12.50
20	Mutual District Messenger Company	Rent of instrument	10.00
20	J. W. Thomas	Soil, etc	10.00
21	Samuel G. Eberly	Car tickets	32.84
21	P. J. Lalor	Appleton's Cyclopedias, drawings	18.00
21	Pettit & Dripps	Repairing boiler	7.80
21	Geo. H. Aschenbach	Grinding paper knife	2.00
21	Great Falls Ice Company	Ice	428.34
21	The MacKellar, Smiths and Jordan Company.	Type, etc	98.66
21	Wm. H. Boyd	City Directories	275.00
22	J. Wm. Jones	Southern Historical Society papers	3.50
22	F. W. Stone	Distributing Surgeon General's Office publications.	108.00
22	Francis Whitely	Charcoal	4.35
22	Katharine Schaefear, dministratrix	Paste	5.00
22	W. H. Rapley	Stoves, etc	66.50
22	....do	Stove and pipe	35.00
22	John Collins	Repairing lock	.75
22	T. J. Edwards	Drop-lights, etc	412.20
22	Geo. E. Strobel	Plumbing, etc	17.67
24	E. G. Wheeler	Nails	2.49
25	Geo. H. Aschenbach	Repairing Gordon press, etc	55.70
25	J. H. Van Auken	Crane's Atlas	23.50
25	Lawrence, Wilde & Co	Sofa, chair, etc	178.18
25	E. W. Woodruff	File holders	41.40
25	Luttrell & Wine	Cloth and gimp	10.25
26	....do	Drapery (General Hazen)	85.00
26	Royce & Marean	Electric bells, etc	17.20
26	Adams Express Company	Expressage	14.25
27	E. E. Rider	Mop-handles	5.76
28	Baltimore and Ohio Telegraph Company.	Telegrams	5.22
29	William W. Farr	Repairing clock	1.50
31	William S. Brown & Co	Fire-kindlers	6.00
Feb. 1	H. L. Pelouze & Son	Ink rollers	5.50
1	Pay roll	Building file cases	117.10
1	A. Eberly & Sons	Stoves, zinc, etc	27.75
1	George R. Hall	Cutting tires, etc	5.00
1	Z. D. Gilman	Lubricating oil	.90
1	E. W. Woodruff	File-holders	60.00
1	T. J. Edwards	Repairing steam-pipe	33.00
1	Rebecca Davenport	Washing towels	20.40
1	Susannah Baker	....do	33.25
2	Lucy A. Strother	....do	2.58
3	W. E. Hodge	Fuel, etc	967.45
3	Joseph Marks	Removing snow	.40
4	Geo. T. Edwards	Building case	12.00
4	Elizabeth Denham	Washing towels	6.75
4	Robert Anderson	Removing snow	.65
4	Wm. W. Farr	Clocks	40.00
5	E. P. Cross	Livery, etc	44.00
5	F. W. Stone	Distributing Surgeon-General's Office publications.	24.75
5	James B. Lambie	Hardware, &c	69.26

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	What account.	Amount.
1887.			
Feb. 5	Annie L. Datcher	Washing towels	$11.93
5	Wm. H. Boyd	City Directory	5.00
5	....do....	....do....	5.00
7	T. J. Edwards	Drop-lights, etc	479.80
7	Washington Gas-Light Company	Gas	405.79
7	B. F. Guy & Co	Repairing furnaces, stoves, etc	93.50
7	John H. Clark, manager	Livery	20.00
7	E. C. E. Johnson	Washing towels, etc	35.37
8	Western Union Telegraph Company	Telegrams	33.34
8	Wm. W. Farr	Clocks	30.00
9	Luttrell & Wine	Cloth	10.20
9	Sam'l G. Eberly	Car tickets	10.02
9	R. K. Helphenstine	Sponges, etc	34.70
9	E. F. Brooks	Grate-fenders, etc	94.40
9	Adams Express Company	Expressage	13.60
9	Wm. Ballantyne & Son	Books, periodicals, etc	122.05
9	George Ryneal, jr	Soap, glazier's diamond, etc	90.20
10	M. W. Beveridge	Spittoons, spark guards, etc	31.68
10	E. W. Woodruff	File holders	32.67
11	W. H. Lowdermilk & Co	Magazines, etc	4.05
11	John T. Donn & Son	Furniture, etc	549.75
11	Wm. E. Hodge	Fuel	684.00
12	J. G. Weaver & Son	Relaying carpet	6.65
14	Thos. Somerville & Sons	Plumbing material	294.61
14	Smith Thompson	File holders	34.00
14	Mutual District Messenger Company	Rent of instrument	5.00
14	F. W. Stone	Distributing Surgeon-General's Office publications.	68.25
15	Lawrence, Wilde & Co	Chairs, etc	120.45
16	Rebecca Davenport	Washing towels	10.20
16	W. H. Morrison	Volume 28 Federal Reporter	5.00
16	Wm. W. Farr	Repairing clocks	5.50
16	N. T. Metzger & Bro	Whisks	35.00
16	W. H. Hoeke	Rugs and mats	33.00
16	T. J. Edwards	Drop lights, etc	189.78
17	Geo. W. Knox	Freight	5.60
17	D. Richenbacher	Repairing, etc., clocks	20.00
17	J. S. Topham	Bridle, mail pouch, etc	22.05
17	Murray & Barker	Horseshoeing	39.26
17	F. A. Schneider	Hardware	61.46
18	Ira Godfrey	Washing towels	6.11
18	Julius Lansburgh	Draping goods, etc	479.05
18	Wm. E. Hodge	Fuel	91.70
18	Baltimore and Ohio Railroad Company	Expressage	3.15
19	Geo. A. Scott	Putz-pomade	8.00
19	Catharine Schaefer, administratrix	Paste	4.25
19	Thos. Somerville & Sons	Steam fitting, etc	990.00
19	Pay-roll	Building file cases	112.50
21	Geo. H. Shehan	Lumber	223.64
21	C. T. Conrad	Drawing-table, file case, etc	67.25
21	Petersen & Childs	Carpets, rugs, etc	137.61
21	Wm. Wesley & Son	Foreign publications	4.30
21	Royce & Mareau	Electrical repairs, etc	4.25
24	H. L. Pelouze & Son	Printer's job case	1.50
24	Wm. W. Farr	Repairing clock	2.50
25	Smith & Co	Furniture	313.75
25	Ormond Stone, editor	Subscription to Annals of Mathematics	4.00
25	J. H. Chesley & Co	Zinc	15.00
25	Wm. H. Boyd	Directory	5.00
25	R. F. Hunter, attorney	Hand grenades	5.25
26	T. J. Edwards	Plumbing, etc	23.60
26	Geo. E. Strobel	Repairing stoves, fire-places, etc	47.80
26	E. & F. N. Spon	Subscription to foreign publications	8.01
26	Burton Rudd	Washing windows, etc	8.50
26	Samuel G. Eberly	Car tickets	23.40
28	H. Howard.	Removing snow	.60
Mar. 1	Susannah Baker	Washing towels	36.62
1	J. S. Green	Moving records	3.00
1	R. G. Campbell	Repairing gas fixtures, etc	16.00
1	E. E. Jackson & Co	Lumber	50.00
1	Mutual District Messenger Company	Rent of instruments	10.00
1	Macmillan & Co	Subscription to Nature	1.00
1	Rebecca Davenport	Washing towels	10.20
2	C. G. Thorn	Repairing water-closet	2.00
2	B. F. Guy & Co	Repairing stoves, etc	89.35
2	Robert Olden	Removing snow	.75
3	Lewis Field	Removing snow	.60
3	Elizabeth Denham	Washing towels	7.20
3	Lucy A. Strother	....do....	2.78
4	H. Howard	Removing snow	.80
4	Lewis Fields	....do....	.70

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	What account.	Amount.
1887.			
Mar. 4	Charles D. Morris	Removing snow	$1.25
4	Petersen & Childs	Linoleum, enamel cloth, etc	17.75
4	F. A. Benchler	Repairing harness	7.50
4	E. P. Cross	Livery, etc	46.00
5	George Ryneal, jr	Glass, benzine, etc	11.95
5	Z. D. Gilman	Oil	2.50
5	Washington Gas-Light Company	Gas	421.18
5	R. K. Helphenstine	Alcohol, castor oil, etc	6.20
5	E. C. E. Johnson	Washing towels	30.20
7	E. G. Wheeler	Waste, nails, etc	13.17
7	Annie L. Datcher	Washing towels	9.98
7	J. H. Van Auken	Crane's Atlas	11.00
7	John H. Clark, mgr	Livery	20.00
7	E. W. Woodruff	File-holders	6.30
7	William Ballantyne & Son	Books	101.82
7	Royce & Mareau	Electric material and work	7.85
7	E. E. Jackson & Co	Rollers for book-cases, etc	100.70
9	Luttrell & Wine	Cloth and canvas	4.80
9	....do	Towels	130.00
9	Singleton & Fletcher	Alpaca, etc	41.75
9	William E. Hodge	Fuel, etc	173.30
9	M. W. Beveridge	Water-cooler, slop-jar, etc	51.04
9	Katharine Schaefer, administratrix	Paste	4.00
10	George W. Knox	Freightage	7.00
10	Ira Godfrey	Washing towels	7.32
10	F. W. Stone	Distributing S. G. O. pub'ns	2.41
10	James B. Lambie	Hardware	25.28
10	The Army and Navy Journal	Cover for binding	1.25
10	John McDermott & Bro	Repairing mail-wagon, etc	31.75
10	George A. Shehan	Lumber	253.43
10	Murray & Barker	Horseshoeing, etc	25.50
10	W. H. Morrison	Winthrop's "Military Law"	3.00
10	J. W. Boeteler & Son	Feather dusters	5.94
12	J. B. Bryan	Soda	3.43
12	John T. Donn & Son	Furniture, etc	393.75
14	H. Hopkins	Moving records	13.55
14	L. H. Wilson	....do	12.56
14	James McFadden	....do	7.92
14	William Locraft	....do	9.89
14	P. Lowdnes	....do	6.61
14	J. S. Green	....do	3.09
14	Adams Express Company	Expressage	13.60
14	Abram Jones	Glass and glazing	7.60
15	Charles Biggs	Moving records	7.92
15	George H. Loveless	....do	7.92
15	Isaiah Goram	....do	1.69
15	John Poor	....do	1.69
15	William Belt	....do	1.59
15	S. Chister	....do	1.59
15	Walter Davis	....do	5.44
15	J. B. Graves	....do	3.19
15	Chas. Sanford	....do	3.00
15	Wm. Reinburg	....do	1.50
15	Chas. Washington	....do	.84
15	Fred. Chism	....do	.75
15	Wm. Dunn	....do	17.48
15	M. L. Donohue	Building file-cases	21.75
15	The MacKellar, Smiths and Jordan Co	Type, etc	14.11
15	Rebecca Davenport	Washing towels	8.15
16	H. Hopkins	Moving records	2.63
16	Chas. Sanford	....do	3.28
16	J. A. Rheem	Carpentry	36.75
16	David Martin	....do	36.75
16	Francis Whitmore	....do	36.38
17	S. G. Walters	Moving records	1.69
17	....do	....do	.75
17	Geo. W. Williamson	Carpentry	24.75
17	Geo. Paxton	....do	27.19
17	L. A. Wilson	Moving records	2.06
17	W. Locraft	....do	.75
18	Jas. McFadden	....do	1.13
18	Luttrell & Wine	Draping material	26.60
19	Fred. A. Schmidt	Surveyor's pole	3.00
21	Walter Davis	Moving records	2.72
21	James Tindall	Removing snow	1.50
21	J. S. Topham	Harness-polish	2.70
22	Baltimore and Ohio Railroad Company	Expressage	.57
22	Pay-roll	Scrubbing floors	10.00
22	W. B. Moses & Son	Desks	105.00
22	Baltimore and Ohio Railroad Company	Expressage	2.84

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	What account.	Amount.
1887.			
Mar. 22	Charles D. Morris	Removing snow	$0.75
23	United States Government Advertiser	Subscription	2.00
34	H. L. Pelouze & Son	Ink rollers, etc	11.50
25	William E. Hodge	Fuel, etc	221.48
25	William W. Farr	Repairing clock	2.50
26	Geo. E. Strobel	Tinning, guttering, etc	111.15
26	F. A. Schneider	Hardware	16.40
28	John E. Cox	Leather chair seats	57.60
31	Mutual District Messenger Company	Rent of instruments	10.00
31	do	do	5.00
31	Susannah Baker	Washing towels	49.30
31	Rebecca Davenport	do	12.25
31	John T. Donn & Son	Furniture, etc	199.00
31	Willett & Ruoff	Hat brush	.75
31	W. D. Wyvill	Grate, and erecting same	22.00
31	Annie L. Datcher	Washing towels, etc	9.68
31	Elizabeth Denham	do	8.40
31	E. C. E. Johnson	do	35.68
31	Perry C. Smith	Mounting post-route maps	30.00
31	Pay-roll	Carpentry, moving records, etc	233.14
31	E. W. Woodruff	File holders, etc	122.30
31	Phillippina Gauz	Washing towels, etc	18.00
31	Mary A. Loveless	do	21.30
31	Samuel G. Eberly	Street-car tickets	146.52
31	E. P. Cross	Livery	46.00
31	Mary Gannon	Washing towels	87.45
31	R. K. Helphenstine	Chair cushion, brushes, etc	7.75
April 6	Pay-roll	Carpentry	156.00
7	E. F. Brooks	Smoke shades and burners	1.95
7	John S. Snedeker & Co	Oil	27.50
7	Lucy A. Strother,	Washing towels	2.78
8	J. B. Bryan	Baskets	4.50
9	Wm. W. Farr	Winding and repairing clocks	75.00
9	J. W. Boteler & Sons	Slop-jars	13.50
9	Wm. E. Hodge	Fuel, etc	178.99
9	Pay-roll	Carpentry	14.14
11	Geo. A. Shehan	Lumber	157.64
11	Chapman & Co	Indexes	6.00
11	Washington Gas-Light Company	Gas	316.44
12	R. C. M. Burton	Awnings	33.00
12	W. H. Lowdermilk & Co	Books	12.80
12	Macmillan & Co	Stevens' Biog. Dict., Vol. 10	2.44
12	Chesapeake and Potomac Telephone Company.	Rent of instruments	270.50
13	John H. Clark, manager	Livery	20.00
13	Washington City Post-Office	Rent of post-office box	2.00
13	W. D. Wyvill	Repairing furnace, etc	10.75
13	C. A. Schneiders' Sons	Grates, etc	29.32
13	Jas. S. Topham	Harness dressing	2.70
13	Katharine Schaefer, administratrix	Paste	4.25
14	Great Falls Ice Company	Ice	306.49
14	John McDermott & Bro	Repairing wagon	16.00
14	F. A. Schneider	Hardware, etc	15.94
15	Abram Jones	Glazing, kalsomining, etc	36.70
15	Royce & Mareau	Electrical work	1.25
15	E. Morrison	Printer's ink	2.00
15	Thomas G. Hood	Mats and soap	346.64
16	Rhodes & Simms	Shelving, etc	23.90
16	M. W. Beveridge	Water filter, dust brushes, etc	51.80
16	George Ryneal, jr	Camphor, glass, etc	67.96
16	Rebecca Davenport	Washing towels	10.20
16	Murray & Barker	Horseshoeing, etc	50.14
16	George C. Maynard	Telegraph wire	55.00
16	George E. Strobel	Iron screen, grates, etc	15.50
18	James B. Lambie	Hardware, etc	76.77
18	Venable & Sullivan	Repairing water-closet	4.90
18	Wm. Ballantyne & Son	Books	22.52
18	Mutual District Messenger Company	Rent of instruments	10.00
19	J. W. Boteler & Son	Ice chest	7.00
19	S. J. Haislett	Putting up awnings	13.90
19	National Electric Company	Screws	.90
20	S. J. Haislett	Repairing awnings	51.00
20	B. F. Guy & Co	Blacking stoves, etc	2.50
20	George C. Maynard	Electric bell	1.40
21	Petersen & Childs	Green baize, matting, etc	20.90
21	W. B. Moses & Son	File boards	12.50
21	Adams Express Company	Expressage	19.15
22	Ira Godfrey	Washing towels	13.65
22	Wilmarth & Edmonston	Top for china filter	10.00
22	James H. Byram	Carpentry	39.75
22	John McDermott & Bro	Repairing mail-wagon, etc	19.50

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	What account.	Amount.
1887.			
Apr. 23	H. O. Towles	Book-rack	$8.00
25	Abram Jones	Painting, etc	226.50
25	George E. Strobel	Repairing roof, etc	14.15
26	Thomas Summerville & Sons	Steamfitting, etc	28.73
28	John McDermott & Bro	Mail-wagon	175.00
28	E. W. Woodruff	File holders, etc	383.10
30	John Mann	Sawing wood, etc	6.00
30	Rebecca Davenport	Washing towels	10.20
May 2	Susannah Baker	....do	36.87
2	Annie L. Datcher	....do	10.55
2	Elizabeth Denham	....do	8.70
3	Lucy A. Strother	....do	3.70
3	John T. Donn & Son	Furniture, etc	219.50
3	John Collins	Keys for locks	3.00
4	S. J. Haislett	Putting up awnings	6.60
4	R. K. Helphenstine	Gum arabic, etc	12.75
4	E. C. E. Johnson	Washing towels	28.45
5	Luttrell & Wine	Document cloth	10.00
6	James L. Barbour	Insect powder	3.60
7	James B. Lambie	Hardware, etc	21.57
7	E. P. Cross	Livery	46.00
7	Samuel G. Eberly	Car tickets	15.02
7	John Manns	Storing fuel	8.00
7	Katharine Schaefer, administratrix	Paste	4.00
9	T. J. Edwards	Plumbing	4.50
9	Murray & Barker	Horse-shoeing, etc	21.00
10	William Ballantyne & Son	Books	35.07
10	George P. Rowell & Co	Newspaper directory	5.00
10	William E. Hodge	Fuel	385.18
10	Banks & Brothers	Pennsylvania reports, volume 1 to 108	219.00
10	Washington Gas Light Company	Gas	268.57
10	H. Hoffa	Repareing clocks, etc	2.90
11	Royce & Mareau	Arranging electric bells, etc	45.90
11	John H. Clark, mgr	Livery	20.00
12	M. W. Beveridge	Tin tubes, buckets, etc	41.35
13	George Ryneal, jr	Glass, shellac, etc	13.35
13	W. H. Morrison	Book	6.00
13	Z. D. Gilman	Oil, etc	3.75
13	The MacKellar, Smiths and Jordan Co.	Type	2.44
14	Petersen & Childs	Rugs, matting, etc	25.50
14	E. Morrison	Morocco skins, gold leaf, etc	41.60
14	H. L. Pelouze & Son	Printer's ink, etc	2.75
14	J. H. Mills & Co	Printer's rule	1.00
14	A. Davis	Sawing wood, etc	5.00
16	The Meaker Manufacturing Company.	Coin-machine	12.00
16	Adams Express Company	Expressage	9.90
16	Annie L. Datcher	Washing towels	7.53
17	Smith & Co	Desk and chair	160.00
17	Chesapeake and Potomac Telephone Company	Communications with Baltimore	25
17	John McDermott & Bro	Rebuilding hand-cart	24.00
17	R. K. Helphenstine	Brush, etc	1.25
17	The Burr Index Company	Indexes	10.00
18	George W. Knox	Labor and drayage, etc	20.96
18	Rebecca Davenport	Washing towels	8.15
19	Ira Godfrey	....do	8.23
19	Cameron, Amberg & Co	Cabinet	120.00
19	N. L. Freeman	Illinois reports	12.75
20	Henry Cryer	Whitewashing, etc	31.75
21	Little, Brown & Co	Md. and Conn. reports, etc	494.00
21	Pettit & Dripps	Repairing boilers, etc	14.55
21	Pay-roll	Cleaning carpets	64.30
23	Alexander Anderson	Cleaning cellar	2.81
24	John A. Baker	Repairing lawn-mower	2.25
24	Maggie Thomas	Scrubbing floors, etc	12.00
25	Pay-roll	....do	18.75
26	Thomas R. Burley	Whitewashing	25.00
26	The Mutual District Messenger Company.	Rent of instruments	10.00
26	Pay-roll	Cleaning premises, etc	35.00
28	E. G. Wheeler	Nails	2.49
28	John T. Donn & Son	Furniture, etc	183.00
28	William E. Hodge	Fuel, etc	160.66
28	United States Army and Navy Journal.	Advertising proposals for stationery	9.00
28	The Evening Post Publishing Company.	....do	19.20
28	The Herald Publishing Company	....do	9.00
31	The Republican Company	....do	4.80
31	Post Publishing Company	....do	9.60
31	S. J. Haislett	Repairing awnings	14.30

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1887.			
June 1	Samuel G. Eberly	Street-car tickets	$3.90
1	Smith & Co	Desks, etc	108.75
1	The North American	Advertising proposals for stationery	16.20
1	A. S. Abell & Co	do	9.60
2	J. S. Topham	Mail-bags, etc	7.75
2	Pettit & Dripps	Repairing shafting and testing boiler	28.50
2	George A. Shehan	Lumber	7.50
2	Annie L. Datcher	Washing towels	5.60
2	Susannah Baker	do	49.40
2	Elizabeth Denham	do	6.45
2	James L. Barbour	Buhach	19.20
2	Rebecca Davenport	Washing towels	12.25
3	A. C. & G. H. Demonet	Molasses	.60
3	W. H. Lowdermilk & Company	Book	1.25
3	Lucy A. Strother	Washing towels	3.03
3	Smith Thompson	File-holders	6.00
4	William W. Farr	Moving clock, etc	1.50
4	John McDermott & Bro	Repairing mail wagon, etc	167.75
4	Banks & Brothers	Law reports, etc	410.00
4	E. C. E. Johnson	Washing towels	29.65
4	E. F. Brooks	Repairing water-sprinkler	.50
4	E. P. Cross	Livery, etc	46.00
4	Alexander Anderson	Washing windows	2.10
6	John H. Clark, manager	Livery	20.00
6	R. M. Pulsifer & Co	Advertising proposals for stationery	10.50
7	Catherine Pelham	Cleaning paint, etc	8.82
7	M. E. Mann	Appleton's Cyclopædia	12.00
8	T. J. Edwards	Plumbing	5.25
8	Washington Gas Light Company	Gas	234.69
8	George Ryneal, jr	Painters' material	13.00
8	F. A. Schneider	Hardware, etc	58.32
8	Charles M. Requa	Marking pencils	3.00
8	E. G. Wheeler	Cotton-waste	2.76
9	George E. Strobel	Repairing fire-places, etc	54.25
9	M. W. Beveridge	Pitcher, water-coolers, etc	23.80
9	James B. Lambie	Hardware, etc	46.07
10	W. D. Wyvill	Repairing furnace, etc	15.00
10	Katharine Schaefer, administratrix	Paste	3.50
10	T. J. Edwards	Plumbing	12.50
11	George A. Shehan	Lumber	45.82
11	William Ballantyne & Son	Postal Guides, etc	10.70
11	The MacKellar, Smiths and Jordan Co	Type, etc	6.28
11	George W. Knox	Moving plate glass	11.25
11	William W. Farr	Clocks	19.96
11	Venable & Sullivan	Repairing gas fixtures, etc	2.50
13	Royce & Marean	Electrical work	9.40
13	W. B. Moses & Son	Revolving book-cases	37.00
13	R. K. Helphenstine	Chloride of lime, etc	7.50
13	John Collins	Repairing lock	.35
13	Samuel G. Eberly	Street-car tickets	15.60
13	Pay-roll	Cleaning carpets	48.64
15	Murray & Barker	Horseshoeing, etc	34.25
15	The National Electric Company	Electrical work	.75
16	Adams Express Company	Transportation	3.75
17	Pay-roll	Cleaning carpets	39.09
17	Rebecca Davenport	Washing towels	10.20
20	Petersen & Childs	Corticine, matting, etc	87.75
20	E. Waldecker, proprietor	Advertising proposals for miscellaneous supplies.	5.75
20	The National Electric Company	Repairing electric bells	1.40
20	Mutual District Messenger Company	Rent of instruments	10.00
21	A. S. Abell & Co	Advertising proposals for stationery	10.80
21	The Herald Publishing Company	do	11.40
21	The North American	do	18.00
21	Thomas Somerville & Sons	Steam fittings, etc	1.98
22	United States Army and Navy Journal	Advertising proposals for miscellaneous supplies.	11.00
24	The National Republican Company	Advertising proposals for stationery	9.00
24	do	Advertising proposals for fuel	15.50
24	do	Advertising proposals for ice	12.50
24	E. Waldecker	Advertising proposals for stationery	5.25
24	do	Advertising proposals for ice	7.25
24	do	Advertising proposals for fuel	8.75
27	Abram Jones	Painting, etc	25.70
27	V. G. Fischer	Book	12.00
27	S. J. Haislett	Recovering awnings	5.00
27	F. A. Beuchler	Repairing harness	6.25
28	George A. Shehan	Lumber	41.26
29	John McDermott & Co.	Repairing mail wagon	152.75
29	George H. Aschenbach	Sharpening tools	3.00

Contingent expenses, War Department, 1887—Continued.

Date.	To whom paid.	On what account.	Amount.
1887.			
June 29	George W. Knox	Unpacking glass	$11.25
29	F. W. Stone	Distributing S. G. O. pub'n	20.47
29	Julia Tennyson	Washing towels	12.43
29	The Hatchet	Advertising proposals for ice	5.41
29	Wasnington Post Publishing Company	Advertising proposals for stationery	8.50
29	....do	Advertising proposals for miscellaneous supplies.	9.50
29	....do	Advertising proposals for ice	11.50
30	John T. Donn & Son	Furniture and repairs	422.75
30	Samuel G. Eberly	Street-car tickets	33.69
30	Morwitz & Co.	Advertising proposals for stationery	16.20
30	William M. Singerly	....do	20.40
30	E. E. Rider	Soaps	.84
30	E. W. Woodruff	File-boards	15.00
30	Susannah Baker	Washing towels	35.75
30	Rebecca Davenport	....do	10.20
30	Annie L. Datcher	....do	13.98
30	Elizabeth Denham	....do	6.07
30	Mary A. Loveless	....do	20.80
30	William W. Farr	Winding clocks, etc	75.00
30	Smith & Co	Table	16.00
30	Macmillan & Co	Dictionary	2.44
30	The Washington Critic	Advertising proposals for ice	13.50
30	....do	Advertising proposals for fuel	16.74
30	....do	Advertising proposals for miscellaneous supplies.	11.34
30	Petersen & Childs	Carpets, rugs, etc	170.61
30	E. W. Woodruff	File-holders	45.00
30	Rhodes & Simms	Repairing doors, desks, etc	17.32
30	The Hatchet	Advertising proposals for fuel	6.25
30	The Army and Navy Register.	Advertising proposals for stationery	4.76
30	The Star—J. Frank Dillont, publisher and treasurer.	....do	19.20
30	....do	Advertising proposals for miscellaneous supplies.	21.60
30	Mary Gannon	Washing towels	100.20
30	E. C. E. Johnson	....do	28.90
30	Phillippina Ganz	....do	18.00
30	George Ryneal, jr	Camphor, coaline, etc	42.00
30	Murray & Barker	Horseshoeing, etc	14.75
30	Thomas G. Hood	Mats, brushes, etc	8.69
30	James B. Lambie	Hardware, etc	14.85
30	E. P. Cross	Livery, etc	46.00
30	J. S. Topham	Harness, etc	67.25
30	Murray & Barker	Horseshoeing, etc	13.50
30	F. A. Schneider	Hardware, etc	15.00
30	John H. Clark, manager	Livery	20.00
30	Murray & Barker	Shoeing horses	6.50
30	Stevens, Lawrence & Co	Safes	137.00
30	Lucy A. Strother	Washing towels	3.03
30	R. K. Helphenstine	Glycerine, etc	5.50
30	Washington Gas-Light Company	Gas	204.78
30	Royce & Marean	Electrical work, etc	14.78
30	M. W. Beveridge	Umbrella stands, etc	42.65
30	E. H. Lloyd	Sprinkling street	12.00
30	Chesapeake and Potomac Telephone Company.	Rent of instruments	255.00
30	John T. Donn & Son	Furniture, etc	199.50
	Total		51,905.29

Amount appropriated, act of July 31, 1886	$59,000.00
Amount transferred from Army contingent, 1887	9.08
Amount transferred from Army Medical Museum	263.36
	59,272.44
Amount expended	51,905.29
Balance	7,367.15

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 18.

MARINE HOSPITAL, PORT OF NEW YORK.

LETTER

FROM

THE SECRETARY OF THE TREASURY

CONCERNING

The need of a marine hospital at the port of New York, in accordance with a clause in the sundry civil appropriations act of March 3, 1887.

DECEMBER 13, 1887.—Laid on the table and ordered to be printed.

TREASURY DEPARTNENT,
Washington, December 10, 1887.

SIR: Referring to the act providing for sundry civil expenses of the Government, approved March 3, 1887, as follows—

That the Secretary of the Treasury is directed to make examination respecting the needs of the Government for a marine hospital at or in the vicinity of New York City, and in case such hospital is required to submit a plan for same, and an estimate of the cost thereof, the said hospital to be erected upon property now belonging to the United States, if such property can be found suitable for the purpose—

I have the honor to report that I have made an examination respecting the needs of the Government for a marine hospital at or near the vicinity of New York, and have come to the conclusion that the said hospital is required for the benefit and convenience of sick and disabled seamen of that port. I have been aided in coming to this conclusion by the reports of my predecessors, and as well by the reports of the Marine Hospital Bureau recommending it. As the reports of my predecessors to Congress on the subject of the needs of a marine hospital at the port of New York seem to have escaped the attention of the framers of the law, I cite them in chronological order.

Secretary Levi Woodbury, in compliance with the resolution of the Senate, 15th June, 1836, reported his views as follows:

It is believed that there are no new points on our extensive coast where such establishments are more imperiously required or where they would be more extensively useful than at New Orleans, Mobile, and New York. * * * Another consideration entitled to regard in the location of institutions of this kind is the existing facilities or means afforded by Government hospitals already established or by local institutions in the different States and cities for procuring the necessary provision. In this respect the places referred to are comparatively deficient.

* * * * * * *

The Department is fully aware as well of the inconvenience resulting from a dependence upon local establishments as of the inadequate provision afforded, in many instances, by such institutions; and in thus designating certain places where, in its

opinion, for the reasons assigned, they are more imperiously required than at others, would not be understood as overlooking the just claims of other sections of the Union, arising either from contributions to the support of the fund or the want of local hospitals, to a participation in the advantages of such establishments. So far from it, there are doubtless many others where they might be judiciously located, and where from the absence of suitable local provision and accommodation they are much required, if adequate means were provided for their support.

Secretary Boutwell, in his report, December 6, 1869, page 8, recommended the establishment of a hospital at New York; the same recommendation is made in his report for 1870, page 12; the same for 1871, page 14; and the same in 1872, page 16. Secretary Richardson recommended its establishment in his report for 1873, page 34. Secretary Lot M. Morrill favored it in his report for 1876, page 38; Secretary Sherman, in his report for 1879, page 38; Secretary Folger's report, 1881, page 36; the same, 1883, page 63; Secretary McCulloch's report, 1884, page 54; and Secretary Manning also commended it in his report for 1885, page 51.

It appears that the Senate of the United States have twice passed an appropriation providing for the establishment of a marine hospital at the port of New York, but thus far it has failed to become a law. The Commerce Committees of the House of Representatives and Senate have recommended the establishment of a hospital at the port of New York. The Chamber of Commerce of New York and the Maritime Exchange have also repeatedly recommended its establishment.

Letters were written to the Secretaries of War and the Navy, respectively, to ascertain, in accordance with the terms of the act, whether or not land now belonging to the Government under the control of those Departments could be set apart for the purpose of a marine hospital, and replies were received as follows:

WAR DEPARTMENT,
Washington City, May 25, 1887.

SIR: I have the honor to acknowledge the receipt of your letter of the 21st ultimo, inclosing a copy of a letter of the 13th ultimo from Hon. Perry Belmont and its accompanying copy of a preamble and resolution of the board of trustees of the village of Edgewater, N. Y., relative to the establishment of a marine hospital on the south side of Governor's Island, New York Harbor, and requesting to be informed whether any portion of Governor's Island can be set aside for the purpose, or whether there is any other site contiguous to New York Harbor, under the control of this Department, which could be transferred for this purpose to your Department.

In reply I beg to advise you that it appears from the report of the commanding general, Division of the Atlantic, on the subject, that the entire area of Governor's Island is required for the various military uses to which it has been devoted, and that there is no portion of the several military reservations in charge of this Department in the vicinity of the city of New York which can properly be set apart for the location of a marine hospital.

Very respectfully, your obedient servant,

WM. C. ENDICOTT,
Secretary of War.

The SECRETARY OF THE TREASURY.

NAVY DEPARTMENT,
Washington, May 9, 1887.

SIR: In reply to the inquiry contained in your letter of the 21st ultimo, relating to the selection of a site for a marine hospital, authorized by a recent act of Congress to be established at or in the vicinity of the city of New York, I have the honor to state that this Department has no land under its control at that place which can be transferred to the Treasury Department as a site for said hospital without prejudice to the interests of the service.

Very respectfully,

W. C. WHITNEY,
Secretary of the Navy.

Hon. C. S. FAIRCHILD,
Secretary of the Treasury.

It thus appears that there is no land now available belonging to the Government for this purpose, and that the need of a hospital at this port has been recommended to Congress so many times as to make it seem a superfluity to do so again. I have not submitted plans for the work, for the reason that the question of the site is not determined, and plans for the construction of the building would depend so much on the nature of the site in one case, and in another whether there were buildings already on the ground that could be utilized and made a part of the hospital itself, as was done at Cincinnati with such satisfactory result.

In the last decade there have been twenty-four thousand sailors treated at this port, and the Department has leased a building, known as the Seaman's Retreat Hospital, on Staten Island, at an annual rental of $8,000. Hospitals in rented buildings are always unsatisfactory, for the reason that the owners only contract to make ordinary repairs; and no matter how antiquated or ill adapted to the purpose they may become, it is impossible to make the necessary alterations upon them except at the expense of the Government, which, for the same reason as those governing private persons, would not undertake to put extensive improvements upon the property of other owners.

It is therefore respectfully again recommended that Congress make an appropriation of $250,000 to enable the Secretary of the Treasury to establish a marine hospital in the vicinity of New York.

Very respectfully, your obedient servant,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES,
Washington, D. C.

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50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 19.

CLAIMS ALLOWED BY THE ACCOUNTING OFFICERS OF THE TREASURY DEPARTMENT.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

Schedules of certain claims allowed by the accounting officers which were reported to the Forty-ninth Congress, second session, but not provided for.

DECEMBER 16, 1887.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT,
December 13, 1887.

SIR: I have the honor to transmit herewith, under the requirements of the act of July 7, 1884 (23 Stat., p. 254), such of the claims heretofore reported in House Ex. Docs. Nos. 21, 22, 49, and 180, and Senate Ex. Docs. Nos. 110 and 123, Forty-ninth Congress, second session, and not appropriated for, as have since been re-examined and allowed by the accounting officers of the Treasury, amounting to $1,431,358.36.

The claims allowed by the Auditor of the Treasury for the Post-Office Department will be included in a separate report.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Reported by the First Comptroller, under section 2, act July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	STATE DEPARTMENT.			
	FOREIGN INTERCOURSE.			
*a*121899	J. A. Campbell, late consul at Basle	Salaries, consular service, 1884 and prior years.	1879	$110.65
*b*106790	Adam Badeau, late consul-general at Havana.	Contingent expenses, United States consulates, 1884 and prior years.	1884	88.94
*b*122245	John S. Mosby, late United States consul at Hong-Kong.	.....do	1884	128.00
*b*122639	W. T. Wright, late United States consul at Santos.	.....do	1884	1.96
*b*122693	E. E. White, late United States consul at Puerto Cabello.	.....do	1884	13.30
*b*122709	A. L. Russell, late United States consul at Montevideo.	.....do	1884	1.00
*b*122784	Henry Goddard, United States vice-consul at Bathurst.	.....do	1884	4.25
*b*122858	A. B. Elliott, late United States commercial agent at Morrisburg.	.....do	1883	43.50
				280.95
*c*120989	James Brown, late a seaman of American bark *Nereid*.	Relief and protection of American seamen, 1884 and prior years.	1884	24.90
*d*121909	Theodore Canisius, late consul at Apia....	.....do	1884	398.72
				423.62
*e*109146	J. A. Bingham, late minister to Japan	Loss on bills of exchange, diplomatic service, 1884 and prior years.	1881	10.00
*e*121437	C. B. Trail, secretary of legation, Brazil...	.....do	1884	27.43
				37.43
(*f*)	William H. Emory, Brig. Gen'l, U. S. A ...	Running and marking the boundary line between the United States and Mexico (act August 12, 1848).	.....	77.76
	Total foreign intercourse.....	.....	.....	930.41
	TREASURY DEPARTMENT.			
	INTERNAL REVENUE.			
49363	D. A. de Lima & Co.....	Drawback on stills exported, as provided by section 10, act approved March 1, 1879 (20 Stat., 342).	1881	20.00
49364	Leaycraft & Co.....	.....do	1883	40.00
49365	Eggers & Heinlein.....	.....do	1881	20.00
49366	Godine & Mowatt.....	.....do	1881	20.00
49367	Frederick C. Knowles.....	..... do	1882, 1883	40.00
49368	Knopfel & Co	.....do	1883	40.00
49369	J. Agostini	.....do	1884	40.00
49370	E. L. Beccerras, Nephew & Co.....	.....do	1884	20.00
49371	R. and C. Degener.....	.....do	1884	20.00
49372	C. M. Monsanto.....	.....do	1884	20.00
49373	R. Deeley & Co	.....do	1884	20.00
49374	S Michelena	.....do	1884	40.00
49375	Fernandez & Castillo.....	.....do	1884	20.00
49376	F. C. Deckebach.....	.....do	1884	20.00
49377	E. B. Badger & Son	.....do	1882	40.00
49378	R. H. Allen	.....do	1885	20.00

a Balance due on account of salary.
b Balance due on contingent account.
c Balance of wages due him as seaman.
d Balance due on account of relief furnished by consular agent at Jalnit.
e Balance due on account for loss on bills of exchange.
f Balance standing to his credit on the books of the Treasury.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	TREASURY DEPARTMENT—Cont'd.			
	INTERNAL REVENUE—continued.			
49379	Sanders & Co	Drawbacks on stills exported, as provided by section 10, act approved March 1, 1979 (20 Stat., 342).	1882, 1884	$80.00
49380	C. F. Schramme	do	1885	20.00
49381	A. J. Tracy	do	1886	20.00
49382	Munoz & Espriella	do	1887	20.00
49383	Maitland, Phelps & Co	do	1881	40.00
49384	Wilson & Asmus	do	1881	20.00
49385	J. W. Wilson & Co	do	1884	40.00
49386	Wattson & Farr	do	1884	20.00
49387	James D. Warner	do	1884	20.00
49388	H. A. Vatable & Son	do	1884	20.00
49389	Theband Bros	do	1884	60.00
49390	L. Toplitz & Co	do	1884	40.00
49391	J. A. Pauli	do	1884	20.00
49392	Whitmore & Co	do	1884	40.00
				900.00
49650	Sheats & McCurdy	Refunding taxes illegally collected prior to July 1, 1884.	1875	28.96
48971	Granville Smitha	do	1880	208.63
				237.59
49679	George M. Clark	Refunding moneys erroneously received and covered into the Treasury prior to July 1, 1884.	1870	535.15
49782	Charles Shuter	do	1870	27.50
49783	do	do	1875	82.50
48902	George L. Little	do	1875	250.00
49322	Charles M. Horton	do	1874	25.00
49323	do	do	1875	25.00
49324	do	do	1875	25.00
				970.15
21215	Peter G. Morgan	Expenses of assessing and collecting internal revenue, 1875 and prior years.	1875	208 00
8154	Robert Little, late collector third district, Illinois.	Salaries and expenses of collectors of internal revenue, 1884 and prior years.	1867	229.37
a21269	Mary F. Strong and Frank Strong, administrators of the estate of John B. Strong, late collector twenty-fourth district, New York.	do	1879	376.77
a21270	do	do	1880	420.80
a21271	do	do	1881	577.93
a21272	do	do	1882	58.82
a20991	J. M. Johnson, late collector twelfth district, New York.	do	1880	25.38
a20992	do	do	1881	79.03
a20993	do	do	1882	64.39
a20994	do	do	1883	20.23
a20995	do	do	1884	.57
a21250	H. M. Kutchin, late collector third district, Wisconsin.	do	1880	16.68
a21251	do	do	1881	5.61
a21252	do	do	1882	17.38
a21253	do	do	1883	35.64
a21254	do	do	1884	54.31
a21256	C. A. Galloway, late collector third district, Wisconsin	do	1881	27.59

a Commission on sales of tax-paid spirit stamps allowed under the decision of the Supreme Court in the case of the United States *vs.* William J. Landram, at the October term, 1885.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	TREASURY DEPARTMENT—Cont'd.			
	INTERNAL REVENUE—continued.			
*a*20986	Henry M. Putney, late collector district of New Hampshire.	Salaries and expenses of collectors of internal revenue, 1884 and prior years.	1882	$36.58
*a*20987	.....do.....	.....do.....	1883	186.02
*a*20988	.....do.....	.....do.....	1884	172.04
*a*21246	James Armstrong, late collector twenty-first district, New York.	.....do.....	1883	31.12
*a*21247	.....do.....	.....do.....	1884	11.02
*a*21248	.....do.....	.....do.....	1884	116.80
*a*21413	James Chiverton, late acting collector twenty-fourth district, New York.	.....do.....	1882	19.43
*a*21419	J. C. P. Koncaid, late collector twenty-first district, New York.	.....do.....	1880	8.19
*a*21420	.....do.....	.....do.....	1881	18.14
*a*21421	.....do.....	.....do.....	1882	22.35
*a*21422	.....do.....	.....do.....	1883	1.32
*a*21423	Morris Marks, late collector district of Louisiana.	.....do.....	1879	82.45
*a*21424	.....do.....	.....do.....	1880	51.84
*a*21425	.....do.....	.....do.....	1881	.18
*a*21426	.....do.....	.....do.....	1882	250.00
*a*21427	.....do.....	.....do.....	1883	1.98
*a*21531	Robert T. Van Horn, late collector sixth district, Missouri.	.....do.....	1880	151.53
*a*21532	.....do.....	.....do.....	1881	170.08
*b*21472	W. M. Davis.....	.....do.....	1878	37.33
*b*21472	J. H. Dollahan.....	.....do.....	1878	37.33
*b*21472	F. K. Bowles.....	.....do.....	1878	54.80
*b*21472	E. Adams.....	.....do.....	1878	19.85
*b*21472	D. R. P. Dimmick.....	.....do.....	1878	19.85
*b*21472	J. D. Eaton.....	.....do.....	1878	13.65
*b*21472	J. H. Grovener.....	.....do.....	1878	13.90
*b*21472	H. C. Hatfield.....	.....do.....	1878	16.45
*b*21472	J. P. Hunt.....	.....do.....	1878	19.60
*b*21472	N. McClellan.....	.....do.....	1878	31.11
*b*21472	W. W. Lane.....	.....do.....	1878	57.25
*b*21472	T. S. Reed.....	.....do.....	1878	20.55
*b*21472	T. W. Wade.....	.....do.....	1878	14.40
*b*21472	George Youtsey.....	.....do.....	1878	15.05
*b*21472	Hunter Brooke.....	.....do.....	1878	42.67
*b*21472	S. B. Carlisle.....	.....do.....	1878	312.94
				4,068.30
49454	H. C. Bartlett.....	Salaries and expenses of agents and subordinate officers of internal revenue, 1884 and prior years.	1869	30.00
49455	John A. Adams.....	.....do.....	1883	64.70
49456	Adron Anglin.....	.....do.....	1883	121.75
49253	A. Q. Keasbey.....	.....do.....	1884	105.00
				321.45

a Commission on sales of tax-paid spirit stamps allowed under the decision of the Supreme Court in the case of the United States *v* William J. Landram, at October term, 1885.

b For the payment of the proper claimants in the settlement of the account of Lewis Weitzel, late collector of internal revenue and disbursing agent first district of Ohio.

NOTE.—The claims reported below, viz, Nos. 48242 and 47413, are for the amounts illegally collected from the railroad companies named as claimants, being the tax on the interest on the bonds and on the dividends on the stock of said railroad companies that were owned by non-resident aliens. The amounts allowed on the claims are found due to the railroad companies under the decision of the Supreme Court, case of Railroad *v.* Jackson (7 Wallace, 262), and in accordance with the opinion of the Attorney-General in the case of the Illinois Central Railroad Company (15 Opin., 67), and have been re-examined and certified as provided by the act of August 4, 1886 (24 Stat., pp. 289 and 298).

Four like claims of the Pittsburgh, Fort Wayne and Chicago Railroad Company, numbered 46050, 47381, 48191, and 48281 (see House Ex. Doc. No. 21, 49th Cong., 2d sess), were taken to the Court of Claims by said company and judgment obtained thereon, which will be included in the list of judgments of the Court of Claims to be reported to Congress for appropriation.

Refunding taxes illegally collected prior to July 1, 1883.

No. of claim.	Name of railroad company.	Names of non-resident bond-owners.	Fiscal year.	Amounts withheld.
48242	Pennsylvania Railroad Company.	Names of the non-resident alien bond-owners from whom the tax on the interest that accrued on their bonds from October 1, 1862, to March 10, 1866, was withheld by said railroad company and paid to the United States:	1872–'73	$4,852.80
		Richard Atkinson	.....	40.50
		Charles Bugnion	.....	3.00
		Banque de credit et de depot	.....	237.60
		William W. Borski	.....	162.00
		Executors of Thomas Boys	.....	191.40
		Baring Brothers & Co	.....	45.00
		E. de Buren	.....	18.90
		T. Charlton Henry, administrator estate of José A. Bell.	.....	81.00
		Charles Carrard & Co	.....	24.30
		Fr. Von Diergardt	.....	126.00
		Julius Elkan	.....	7.20
		F. F. Eiffe	.....	4.50
		Ehinger & Co	.....	47.70
		F. E. Fuld & Co	.....	3.00
		Charles Galland	.....	56.70
		Madame A. L. Guebhard	.....	8.10
		Heutsch & Co	.....	129.60
		Edwin Hill	.....	40.50
		H. L. Hohenemser & Sons	.....	33.00
		Berlin Hyman	.....	1.50
		L. A. Hahn	.....	21.00
		Iselin & Staehelin	.....	72.90
		J. M. Jacobson	.....	6.00
		J. L. Janvien & C. W. Robin	.....	121.50
		Heinr. Küstner & Co	.....	9.90
		Rudolf Kaufman	.....	9.00
		Henri Kunkler	.....	28.80
		J. H. Kerr	.....	64.80
		E. Carayon La Tour	.....	81.00
		Lombard, Odier & Co	.....	201.00
		G. Müller & Co	.....	12.00
		H. H. Meier & Co	.....	5.40
		William Mackenzie	.....	33.00
		Henry Bingham Mildmay	.....	202.50
		Countess Nadaillac	.....	97.20
		E. A. Newman	.....	242.70
		Oldenburg Spar- and Leih-Bank	.....	12.00
		Sir Thomas Erskine Perry	.....	324.00
		Pestallozzi au Thalhof	.....	50.10
		R. Raphael & Sons	.....	1,958.40
		C. Schulthess & Co	.....	3.30
		L. Von Steiger & Co	.....	6.00
		Abraham F. Vogel	.....	6.30
		J. F. C. Vles	.....	14.40
		George Henry White	.....	8.10
		Total	.....	4,852.80

Refunding taxes illegally collected prior to July 1, 1883—Continued.

No. of claim.	Name of railroad company.	Names of non-resident stock-owners.	Fiscal year.	Amounts withheld.
47413	New York Central and Hudson River Railroad Company.*	Names of the non-resident alien stock-owners from whom the said railroad company retained the amount set opposite their respective names as tax on the dividends on their stock declared from February 20, 1863, to February 20, 1866, and paid the same to the United States:	1873	$9,275.82
		James Allan, trustee	.....	30.30
		Edward Henry Abney	.....	1.80
		George Abbott	.....	2.10
		Abegg Arter	.....	1.50
		Hon. Mather Byles Almon	.....	45.75
		John A. Abry, in trust	.....	22.50
		Margaret Barclay	.....	3.03
		Barclay & Livingston, in trust	.....	45.45
		Robert Baker	.....	10.10
		William Baker	.....	10.10
		.....Do	.....	4.20
		Philip Edward Blakeway	.....	80.85
		.....Do	.....	22.05
		Frederick Blandy and others, trustees	.....	10.10
		David Barry	.....	30.30
		Benjamin Brayshaw	.....	40.40
		Henry John Barrett	.....	10.80
		Richard Bridgeman Barrow	.....	10.50
		Robert Barrett	.....	4.20
		Thomas Barnes	.....	4.20
		Valentine Beadon, major of Royal Marines	.....	11.34
		Mary Bennett	.....	10.50
		Jules Benedict	.....	31.50
		Robert Berney	.....	256.81
		Esther Mary Benson	.....	20.20
		Ernst. Berthond	.....	12.12
		L. B. Binsse, in trust	.....	25.25
		Lieut. Col. Hylton Briscoe	.....	42.00
		Henry Bock	.....	4.20
		Henry Bodmer	.....	70.70
		Daniel Brooke	.....	11.11
		F. Borel, guardian	.....	10.10
		Boissevain Bros	.....	80.80
		Boorman, Johnson & Co., trustees for Blandy and others.	.....	50.50
		William Booth	.....	1.47
		Archibald Boyd	.....	5.25
		Edgar Altred Bowring	.....	80.80
		Maria Lewen Bowring	.....	20.20
		Edward Byrne	.....	25.25
		R G. Buckston, executor	.....	30.30
		Emily Buxton	.....	2.10
		Joseph Buxton	.....	2.10
		Mary Clark and others, executors	.....	50.50
		Benjamin Craven	.....	101.00
		James Campbell	.....	50.50
		John Joseph Clarke	.....	2.10
		Nicholas Carter	.....	5.25
		Cassell, Petter & Galpin	.....	3.15
		Charles Carpenter	.....	36.36
		Louisa Caermarthen, Dowager Duchess of Leeds.	.....	126.31
		A. & L. Camphausen	.....	19.50
		Samuel Carson	.....	9.00
		J. & T. Caverhill	.....	90.00
		Hon. Charles S. Clements	.....	75.75
		Ellen Charnock	.....	5.05
		Charles Champion	.....	2.10
		Louisa Catherine, Duchess of Leeds	.....	11.10
		Robert Chadwick	.....	10.50
		Francis Clegg	.....	1.05
		Ann Cheslyn	.....	10.64
		Richard Crosher	.....	1.05
		David Barclay Chapman	.....	188.55
		Thomas Corbin	.....	1.05

* The said railroad company paid to the United States as tax on the dividends on stock owned by non-resident aliens $19,465.48, for which it claims the refund, as being illegally collected.

The Commissioner of Internal Revenue ascertained the amount of tax legally due on that portion of the dividends declared from February 20, 1863, to February 20, 1866, that accrued on the stock that was owned by citizens of the United States and resident aliens. The amount so found was deducted from the entire amount paid by the railroad company as tax on their entire dividends for said period, and the remainder, viz, $9,275.82, was allowed to the railroad company, as so much paid in excess of the amount legally due from it.

Refunding taxes illegally collected prior to July 1, 1883—Continued.

No. of claim.	Name of railroad company.	Names of non-resident stock-owners.	Fiscal year.	Amounts withheld.
47413	New York Central and Hudson River Railroad Company—Continued.	Names of the non-resident alien stock-owners from whom the said railroad company retained the amount set opposite their respective names as tax on the dividends on their stock declared from February 20, 1863, to February 20, 1866, and paid the same to the United States—Continued.	1873	
		Arthur Bott Cook	.....	$101.00
		Edward Cropper	.....	392.89
		Richard B. Cozzins	.....	50.59
		Mary Comer	.....	5.05
		William Henry Cuthbert	.....	2.10
		Courvoiser & Co	.....	1.05
		Matthew Cuthbert	.....	2.10
		Jonathan Cordukes	.....	31.50
		G. Courvoiser & Co., in trust	.....	14.05
		Robert Cunningham	.....	32.50
		Sir Patrick Colquohonn	.....	13.50
		William Cunard	.....	.90
		Richard B. Cossins	.....	1.65
		John J. Davis	.....	35.50
		John Davis	.....	27.93
		Maurice Davis	.....	1.26
		Maurice D. Daly	.....	1.05
		Gustave B. Demeaux	.....	14.14
		Ashur Delessert	.....	7.20
		Valentine Demurault	.....	4.20
		Edward D. Dennis	.....	1.05
		Sebastian De Neufville	.....	25.00
		Minna De Lallemand	.....	6.50
		Philip Smith Dorlon	.....	4.20
		Sir Charles Douglass	.....	16.92
		Julie Marie Du Bois	.....	2.10
		J. Watson Dunlop	.....	2.55
		John Frederick Thomas Dobree	.....	1.20
		Duncan Sherman & Co., in trust for C. M. Barston.	.....	1.05
		Samuel Harrison Evans	.....	4.20
		William Evans	.....	10.10
		Eliza Evans	.....	.63
		David P. Evans	.....	5.25
		John H. Evans	.....	2.62
		Robert Eaton and J. H. Bolton, executors	.....	11.97
		Edward Ellice	.....	8.80
		Thomas F. Ewing	.....	3.25
		Frederick William Favre	.....	30.30
		Gustave De Franquelot	.....	26.26
		James Farquhar	.....	25.25
		Morton John Edward Frewen	.....	80.80
		John Finnie	.....	10.50
		Ambrose Ford	.....	30.30
		Anne Fry	.....	5.05
		Bernhard Conrad Frey	.....	10.10
		Henry Fowler	.....	17.64
		James Flowers	.....	14.70
		Emily C. Forbes	.....	15.00
		William Foster	.....	60.00
		Thomas B. Fuller	.....	.45
		Martha Foley	.....	3.57
		John Fornie	.....	1.89
		J. E. J. Fouche	.....	12.32
		Susan G. Gaston	.....	2.52
		John Glaisby	.....	8.52
		Manuel Garcia	.....	15.15
		Thomas Garnett	.....	9.00
		Right Honorable Allen Legge Gardner	.....	6.75
		Thomas Greenwood	.....	1.80
		Edward Gribben	.....	15.30
		Thomas John Gisborne	.....	70.70
		Rev. James Gisborne	.....	45.45
		Walter J. Gisborne	.....	5.25
		Gowan & Marx	.....	4.16
		John Goodwin	.....	61.65
		John Goodwin and S. Grisley, trustees	.....	17.01
		Francis G. Goodwin	.....	6.30
		Ferdinand Goupil	.....	40.40
		Honorine Goupil	.....	40.40
		Maj. William Fletcher Gordon	.....	5.25
		Col. Michie Forbes Gordon	.....	61.50
		Thomas Hall	.....	2.94
		Joseph Hall	.....	7.35

Refunding taxes illegally collected prior to July 1, 1883—Continued.

No. of claim.	Name of railroad company.	Names of non-resident stock-owners.	Fiscal year.	Amounts withheld.
47413	New York Central and Hudson River Railroad Company—Continued.	Names of the non-resident alien stock-owners from whom the said railroad company retained the amount set opposite their respective names as tax on the dividends on their stock declared from February 20, 1863, to February 20, 1866, and paid the same to the United States—Continued.	1873	
		Capt. Henry Hall	.....	$25.25
		Robert Hannah	.....	50.50
		Edward Hardcastle	.....	6.72
		Elizabeth A. Hardcastle	.....	25.25
		John Hargreaves	.....	10.50
		Notar J. Harmin	.....	3.78
		Edgar Vernon Harcourt	.....	163.62
		Robert & Sally Hay	.....	101.00
		Thomas Hays	.....	4.73
		George H. Hayward	.....	5.05
		Alice Hampson	.....	3.15
		Elizabeth Hampson	.....	3.15
		Sarah Hextall	.....	3.60
		George Hextall	.....	2.10
		Emma Hextall, administratrix	.....	7.35
		John Heron	.....	21.00
		Heseltine & Powell	.....	70.00
		Robert Henderson	.....	15.75
		Mrs. Averic S. Heincken	.....	22.50
		James Heron	.....	30.00
		Richard Henry Hilditch	.....	87.87
		James Hilditch	.....	93.13
		R. H. and J. Hilditch, executors	.....	42.42
		William Hinton	.....	49.49
		George Hibbert	.....	35.40
		John Maxwell Hilles	.....	15.00
		William Hope	.....	7.77
		Rev. Richard Meller Hope	.....	13.12
		Thomas Holloway	.....	171.70
		Jonathan Hunt	.....	10.10
		Thomas Huggins	.....	10.50
		John Hudson	.....	20.20
		W. B. Huggins & Co	.....	9.75
		George Hyde	.....	71.50
		Benjamin Ingham	.....	4,268.26
		James Ingham	.....	1.05
		George Ingonville	.....	2.10
		David Ingham	.....	1.05
		Benjamin Ingham	.....	32.50
		Benjamin Ingham and J. Whitaker, executors	.....	222.00
		M. F. Jardine	.....	12.12
		Rev. Charles Jameson	.....	10.50
		Joseph Jackson	.....	4.62
		Washington Jackson, jr	.....	122.80
		Adolphe Japy	.....	1.50
		D. J. Joffe	.....	1.50
		Capt. Thomas Johns	.....	10.92
		Thomas P. Jose	.....	10.50
		Mary Cynthia Jones	.....	146.45
		Horatio Jones, executor	.....	1.26
		William Bonce Jones	.....	3.90
		William Johnson	.....	1.68
		Edward Johnson	.....	36.40
		Mary and Edward Johnson, executors	.....	9.75
		Mary Johnson and others, executors	.....	19.50
		Charles Joly	.....	32.50
		Washington Jackson	.....	401.95
		Sarah Kaye	.....	10.10
		John Kay	.....	5.25
		John Kerr, jr	.....	54.05
		James Kemp	.....	101.00
		Gouverneur Kemble, in trust for Rt. Hon. Henry Viscount Gage.	.....	58.58
		Julie Fredericke Knuth	.....	20.00
		Comptesse Charlotte Knuth	.....	5.25
		Joseph King	.....	10.50
		Catherine Keogh, executrix	.....	30.30
		William Lassell	.....	50.50
		C. M. Lampson & Co	.....	2.10
		Edward R. Langworthy	.....	42.00
		Walter Laurie	.....	71.71
		George and James Laurie	.....	61.53
		James Laurie, in trust	.....	7.07
		George and John Laurie	.....	234.40

Refunding taxes illegally collected prior to July 1, 1883—Continued.

No. of claim.	Name of railroad company.	Names of non-resident stock-owners.	Fiscal year.	Amounts withheld.
47413	New York Central and Hudson River Railroad Company—Continued.	Names of the non-resident alien stock-owners from whom the said railroad company retained the amount set opposite their respective names as tax on the dividends on their stock declared from February 20, 1863, to February 20, 1866, and paid the same to the United States—Continued.	1873	
		Henry Landis	.....	$7.50
		Henry Leak	.....	10.10
		Roberto Leal	.....	16.16
		Robert Stewart Lepper	.....	156.55
		Charles William Lepper	.....	27.75
		John Henry Lee	.....	42.00
		E. Lentilhon, in trust	.....	13.13
		Gustavus Lightbourne	.....	175.00
		Cornelia Lightbourne	.....	3.25
		Lombard, Odier & Co	.....	6.30
		William Longsdon	.....	60.60
		George Gottleib Lowenfeld	.....	15.45
		John O. Luxford	.....	168.67
		Marion Luxford	.....	16.16
		Lydia M. Luxford	.....	54.54
		Bernard Lucus	.....	6.30
		Charles Lyall	.....	18.50
		John Howard March	.....	105.00
		W. O. Markham	.....	21.00
		Joseph Bostock Massey	.....	17.37
		Isaac Massey	.....	5.04
		William Henry Martin	.....	10.50
		William Mande and others, executors	.....	22.22
		John Darke Martyn	.....	4.04
		Edward Gilling Maynard	.....	4.68
		Maitland, Phelps & Co., in trust for—		
		S. Piccioni	.....	9.00
		Creighton & Cogswell	.....	38.70
		J. Morrison, jr	.....	4.50
		British Bank of Guiana	.....	90.00
		Hugh Mackay Matheson	.....	360.00
		Mrs. Mary Mackintosh	.....	12.30
		J. J. Bacofer Merian	.....	20.20
		J. J. B. Merian, in trust	.....	3.15
		Hon. A. L. Melville	.....	151.50
		William McCarr	.....	60.60
		John McCreath	.....	28.28
		J. E. McConnell	.....	50.50
		Archibald McClymant	.....	6.30
		Michael McNamara	.....	22.75
		Charles McGarel	.....	68.85
		Francis Moran	.....	65.50
		David Morrin	.....	148.00
		Edward Morris	.....	10.10
		George Morrison	.....	12.60
		James Laird Morrison	.....	6.30
		J. C. A. Morlot	.....	40.40
		Junius S. Morgan	.....	65.00
		National Bank of Scotland	.....	258.00
		Capt. James Sadler Naylor	.....	104.25
		Ralph Neild	.....	10.10
		Horatio Nelson	.....	47.47
		Samuel Nicholson	.....	10.50
		Nothenias & De Haan	.....	30.00
		William Henry Nunn	.....	40.40
		Wilhelmina Maria Oppenheim	.....	40.00
		J. W. Maria Oppenheim	.....	10.50
		Abm. Follett Osler	.....	10.50
		Thomas Clarkson Osler	.....	5.25
		Georgiana Mowbray Parks	.....	7.04
		Wilhelmina Parr	.....	38.90
		Louis Parnell	.....	5.25
		Edward A. Paget	.....	68.25
		Charles Paget	.....	20.47
		.....do	.....	7.88
		Admiral John Pakenham	.....	6.30
		Lewis Parnell	.....	2.63
		Joshua Paterson	.....	21.00
		James Paterson	.....	6.06
		George Paterson and A. Crichton, executors	.....	37.37
		L. I. A. Papineau	.....	31.80
		Lewis Payen	.....	21.00
		Thomas Paton	.....	132.50
		John Parker	.....	3.15

Refunding taxes illegally collected prior to July 1, 1883—Continued.

No. of claim.	Name of railroad company.	Names of non-resident stock-owners.	Fiscal year.	Amounts withheld.
47413	New York Central and Hudson River Railroad Company—Continued.	Names of the non-resident alien stock-owners from whom the said railroad company retained the amount set opposite their respective names as tax on the dividends on their stock declared from February 20, 1863, to February 20, 1866, and paid the same to the United States—Continued.	1873	
		Adam Pearson	.....	$2.10
		Henry E. Pellen	.....	50.50
		Maria R. Pedley	.....	35.75
		William Burton Penfold	.....	30.30
		William Pike	.....	25.25
		John Beard Pike	.....	23.23
		Georgiana E. Pidcock	.....	5.05
		John Hyde Pidcock	.....	15.15
		Antonio Piccoini	.....	30.75
		Ode Beauvoir Priaulx	.....	7.35
		Thomas Priest	.....	2.73
		G. E. and G. M. Postlethwaite	.....	5.25
		John Pye	.....	4.20
		Henry Ranke	.....	10.50
		Thomas Somerville Reeves	.....	50.50
		William R. Redwood	.....	50.50
		Henry Revell Reynolds	.....	52.52
		Robert Andrew Riddell	.....	126.00
		Samuel Oakes Ridley	.....	50.50
		William Ritchie	.....	5.05
		George T. Richards	.....	9.00
		Philip Roget and fils	.....	8.40
		James H. Robin	.....	2.10
		Hermann H. Rohtbar	.....	4.50
		John Rumpf	.....	9.00
		Ferdinand Rusch	.....	7.50
		Charles J. A. Rumbold	.....	3.00
		Thomas Cropper Ryley	.....	45.00
		John Sanderson	.....	5.05
		Luis Ysac Santa Maria	.....	52.00
		Thomas Service	.....	10.10
		Augusta M. Selden	.....	76.02
		J. E. Poisson Seguin	.....	13.50
		José Sevilla	.....	15.00
		Rev. Thomas Sing	.....	25.25
		Mary L. Simpson	.....	19.19
		Leopold Schoeller & Son	.....	5.25
		Jean Schlumberger	.....	154.25
		Nicolas Schlumberger, père	.....	45.25
		Nicolas Schlumberger, fils	.....	13.05
		N. Schlumberger & Co	.....	67.80
		Edward Schreiber	.....	2.25
		William Shepherd	.....	5.25
		John Shuttleworth	.....	5.25
		Archibald Slate	.....	126.25
		German Slater	.....	.42
		Thomas Smith	.....	152.50
		Joseph Smith	.....	4.20
		Emma Jane Smith	.....	60.60
		Benjamin John Smith	.....	12.60
		John B. Smith	.....	345.00
		J. B. Thomas and Joseph Smith	.....	5.25
		J. B. Thomas and Joseph Smith, trustees	.....	3.15
		Thomas and Joseph Smith	.....	5.25
		Joseph Smith, Jones & Phillips	.....	13.52
		Smith, Jones & Phillips	.....	5.56
		Joseph Smith, E. Jones, and H. Phillips	.....	34.45
		Joseph Smith and E. Hardcastle	.....	5.25
		Junius Smith	.....	387.84
		Frederick Chatfield Smith	.....	36.45
		Rowland Smith	.....	8.55
		Abel Smith	.....	76.50
		Edward Smithers	.....	10.10
		Sparke, Morton, and others	.....	62.62
		James Stanford	.....	101.00
		Charles Tudor Stewart	.....	70.70
		Edward C. Sterling	.....	5.25
		George Stoddard	.....	28.77
		George Stokes	.....	44.44
		Stiebel Bros	.....	120.00
		Thomas and George Sturge	.....	185.40
		Robert Steen	.....	6.75
		Speyer Bros	.....	.52
		Barthold Suermondt	.....	8.40

Refunding taxes illegally collected prior to July 1, 1883—Continued.

No. of claim.	Name of railroad company.	Names of non-resident stock-owners.	Fiscal year.	Amounts withheld.
47413	New York Central and Hudson River Railroad Company—Continued.	Names of the non-resident alien stock-owners from whom the said railroad company retained the amount set opposite their respective names as tax on the dividends on their stock declared from February 20, 1863, to February 20, 1866, and paid the same to the United States—Continued,	1873	
		Charles Swainson	.....	$12.60
		John Syz & Co., in trust	.....	235.00
		John Syz	.....	45.75
		William Taylor	.....	60.60
		Sarah Taylor	.....	10.10
		Sigismund Thalberg	.....	25.25
		Thomas Thomasson	.....	49.35
		William Thovez	.....	19.08
		Elizabeth Thovez	.....	8.40
		Robert Tindall	.....	66.60
		Charles James Tindall	.....	5.25
		John Topham	.....	50.50
		F. Trevithick	.....	64.64
		Henry Tudor & Son	.....	40.00
		Henry Tunaley	.....	4.20
		Frances Ann Utterton and others	.....	50.50
		Mary E. C. Van Horne	.....	101.00
		Aymar Verdier	.....	15.15
		Frederick Verbeke	.....	22.50
		J. A. Voisin, jr	.....	32.32
		Samuel Von Haber	.....	4.20
		L. Von Hoffman & Co., in trust	.....	8.60
		..... do	.....	10.50
		Von der Muhl Freres	.....	3.47
		H. Merian Von der Muhl	.....	21.40
		Robert Vyner	.....	442.38
		Henry Ward	.....	6.30
		Rev. Gilbert J. Wallas	.....	3.57
		George Walton	.....	2.41
		Charles M. Welstead	.....	9.45
		Eleanor Webber	.....	10.50
		Weston, Dortic & Co., in trust	.....	16.16
		Hensleigh Wedgewood	.....	19.80
		William Wills	.....	6.06
		Alfred, William R., and Arthur Wills, executors	.....	6.83
		Wiese Bros	.....	7.35
		Lydia Wilkinson	.....	.42
		John Williams	.....	15.15
		Wilson, Benson, and others	.....	21.00
		Jane Remington Wilson	.....	17.17
		Fuller M. Wilson and others	.....	80.00
		H. F. Williams	.....	2.25
		William R. Wills and others, executors	.....	26.24
		Frederick A. Wiggins	.....	13.00
		T. Wiggin & Co	.....	30.00
		Wirz & Co	.....	7.50
		James Wheeler	.....	5.25
		Lucy Wheldell	.....	1.68
		Thomas Harvey White	.....	3.15
		William Thomas White	.....	5.05
		Joseph Whittaker	.....	32.50
		Wolf Gebruder	.....	21.21
		James Marke Wood	.....	21.00
		Robert Workman and others, executors	.....	156.00
		Robert and William Workman	.....	112.00
		John Workman	.....	7.50
		Robert Workman	.....	15.00
		Edward Yates	.....	75.75
			.....	19,465.48
		Amount of underpayment of tax on the dividends on the stock owned by citizens of the United States and resident aliens	.....	10,189.66
		Balance	.....	9,275.82
		Total internal revenue	.....	20,834.11

Reported by the First Comptroller, under section 2, act July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	TREASURY DEPARTMENT.			
	TREASURY MISCELLANEOUS.			
255020	Union Pacific Railroad Company.....	Coast and Geodetic Survey (western division), 1883.	1883	$16.50
254174	Louisville and Nashville Railroad Company.	Propagation of food-fishes, 1884 and prior years.	1880	4.30
	Total Treasury Department	.....	.....	20,854.91
	NAVY DEPARTMENT.			
247791	Central Pacific Railroad Company.....	Contingent and miscellaneous expenses, Naval Observatory, 1884 and prior years.	1884	6.39
*a*246724	Seligman Brothers.....	Miscellaneous expenses, Hydrographic Office, 1884 and prior years.	1884	1,434.97
	Total Navy Department.....	.....	.....	1,441.36
	INTERIOR DEPARTMENT.			
250764	D.T. Boynton, late pension agent	Contingent expenses, Department of the Interior, 1884 and prior years.	1879	133.10
48972	Estate of James H. Murray, sr., deceased.	Expenses of the Eighth Census.	1860	128.45
	Total Interior Department proper.	.....	.....	261.55
	PUBLIC LANDS SERVICE.			
239945	Central Pacific Railroad Company (California and Oregon Division).	Geological Survey, 1884 and prior years.	1881	6.00
239945	.....do	.....do	1882	9.75
239945	.....do	.....do	1883	48.50
239945	.....do	.....do	1884	17.00
240009	.....do	.....do	1884	6.10
253239	Boston and Albany Railroad Company..	.....do	1884	12.25
250666	Eureka and Palisade Railroad Company.	.....do	1883	24.21
				123.81
39227	M. H. Fitch, late receiver of public moneys at Pueblo, Colo.	Reimbursement to receivers of public moneys for excess of deposit.	1884	9.29
38369	E. P. Champlin, late receiver of public moneys at Deadwood, Dak.	.....do	.....	22.50
38221	H. R. Pease, late receiver of public moneys at Watertown, Dak.	.....do	.....	385.22
38592	A. C. Phillips, late receiver of public moneys at Harrison, Ark.	.....do	.....	311.81
39197	R.W. Montgomery, late receiver of public moneys at Bloomington, Nebr.	.....do	.....	4.84
39163	A. W. Eaton, late receiver of public moneys at Oxford, Idaho.	.....do	.....	239.37
35381	A. A. Tufts, late receiver of public moneys at Camden, Ark.	.....do	.....	2.00
35505	Thos. M. Pugh, late receiver of public moneys at Fargo, Dak.	.....do	1883	16.00
30576	.....do	.....do	1879	2.00
				993.03
38936	C. E. Chandler, receiver, acting as disbursing agent at Oberlin, Kans.	Salaries and commissions of registers and receivers, 1884 and prior years	1884	21.96
37415	Jerome Knox, receiver, acting as disbursing agent, Lakeview, Oregon.	.....do	.....	3.98
40013	M. H. Fitch, receiver, acting as disbursing agent at Pueblo, Colo.	.....do	.....	233.90
35711	W. H. C. Mitchell, receiver, acting as disbursing agent at Reed City, Mich.	.....do	.....	11.00
37113	G. H. Crumb, receiver, acting as disbursing agent at Ironton, Mo.	.....do	.....	17.18

a In surplus fund. To settle account; involves no expenditure.

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	INTERIOR DEPARTMENT—Cont'd.			
	PUBLIC LANDS SERVICE—continued.			
38183	H. R. Pease, receiver, acting as disbursing agent at Watertown, Dak.	Salaries and commissions of registers and receivers, 1884 and prior years.	.....	$2,250.00
36334	Ellis Ballou, receiver, acting as disbursing agent at Helena, Mont.	.....do	.....	313.18
				2,851.20
46527	Chicago, Milwaukee and St. Paul Railway Company.	Contingent expenses of land offices, 1884 and prior years.	1882	1.55
46534	Missouri Pacific Railway Company.	.....do	1883	.76
39817	Zenas L. Wise, receiver, acting as disbursing agent, Dardanelle, Ark.	.....do	1884	1.90
39773	.....do	.....do	1883	7.50
37416	Jerome Knox, receiver, acting as disbursing agent Lakeview, Oregon.	.....do	1884	31.25
38506	Tipton Lindsay, receiver, acting as disbursing agent at Visalia, Cal.	.....do	1884	.35
37349	H. R. Pease, receiver, acting as disbursing agent at Watertown, Dak.	.....do	1883	39.00
				82.31
40267	State of Alabama	Five, three, and two per cent. fund to States prior to July 1, 1884.	1884	3,179.26
40268	....do	.....do	1884	4,768.89
				7,948.15
46407	Kansas City, Fort Scott and Gulf Railroad Company.	Expenses of inspectors General Land Office, 1884 and prior years.	1884	15.00
46980	Marquette, Houghton and Ontonagon Railroad Company.	Depredations on public timber, 1884 and prior years.	1884	1.10
46542	Wisconsin Central Railroad Company...	.....do	1884	49.40
46541	.....do	.....do	1883	38.80
46406	Kansas City, Fort Scott and Gulf Railroad Company.	.....do	1884	34.85
46405	.....do	.....do	1883	10.80
				134.95
46792	Robert C. May	Surveying the public lands, 1884 and prior years.	1884	100.00
35150	George B. Folsom, receiver, acting as disbursing agent, Taylor's Falls, Minn.	Expenses of depositing public moneys, 1884 and prior years.	1883	.60
	Total public lands service	.....	.....	12,249.05
	Total Interior Department	.....	.....	12,510.60
	DEPARTMENT OF AGRICULTURE.			
239727	Central Pacific Railroad Company (California and Oregon Division).	Data respecting the agricultural needs of the arid regions of the United States, 1882.	1882	39.00
	DEPARTMENT OF JUSTICE.			
	JUDICIAL.			
77003	John Hall, late United States marshal, western district of Pennsylvania.	Fees and expenses of marshals, United States courts, 1884 and prior years.	1882	568.74
97758	J. G. Watts, late United States marshal, western district of Virginia.	.....do	1884	94.70
100033	J. M. McClintock	.....do	1884	25.50
100205	James S. Rutan, late marshal, western district of Pennsylvania.	.....do	1882	14.50
101116	.....do	.....do	1883	82.86
				786.30

Reported by the First Comptroller, under section 2, act July 7, 1884, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	DEPARTMENT OF JUSTICE—Cont'd.			
	JUDICIAL—continued.			
96164	W. F. Poston	Fees of district attorneys, United States courts, 1884 and prior years.	1884	$62.60
100443	John K. Valentine, late United States attorney, eastern district of Pennsylvania.	do	1883	13.00
90407	George W. Pritchard, late United States attorney, Territory of New Mexico.	do	1883	100.00
				175.60
101507	James E. Hagood, clerk United States courts, district of South Carolina.	Fees of clerks, United States courts, 1884 and prior years.	1880	38.00
96954	R. M. Jones	Fees of commissioners, United States courts, 1884 and prior years.	1884	3.75
97059	A. Q. Moore	do	1883	7.80
98249	Charles Martin	do	1884	2.00
98700	Asa Covell	do	1884	12.85
99556	J. Crokett Givens	do	1884	13.75
100899	W. A. Park	do	1881–1884	82.95
101455	R. R. Odell	do	1884	8.75
				131.85
99097	Hans Johnson	Fees of jurors, United States courts, 1884 and prior years.	1885	80.20
90940	Harrison Allen, late marshal, Territory of Dakota.	Miscellaneous expenses, United States courts, 1884 and prior years.	1883	16.00
94178	Lot Wright, late marshal, southern district of Ohio.	do	1883	77.50
97790	W. D. Brown	do	1884	16.00
97880	Thomas F. Terrell	do	1880–1883	45.00
98396	Julian M. Knight	do	1879–1884	165.00
99899	Theodore Cook	do	1880–1884	455.00
93944	Charles E. Padgett	do	1882–1883	1,052.00
101250	Stewart Menzies	do	1880–1884	195.00
				2,021.50
98948	P. S. Penn *et al*	Fees of witnesses, United States courts, 1884 and prior years.	1881	13.20
99833	J. V. Newhaus *et al*	do	1882	85.60
				98.80
90446	Harrison Allen	Support of prisoners, United States courts, 1884 and prior years.	1884	139.95
93798	do	do	1884	118.25
99836	John C. Glover	do	1884	4.80
				263.00
97847	George W. Patton	Expenses of United States courts, 1879 and prior years.	1879	5.00
98204	Z. H. Kitchen	do	1879	39.00
				44.00
8591	John Hall, late United States marshal, western district of Pennsylvania.	Salary, district marshals, 1884 and prior years.	1882	31.88
	Total Department of Justice—judicial.			3,671.13

RECAPITULATION OF CLAIMS ALLOWED BY THE FIRST COMPTROLLER.

State Department—		
Foreign intercourse, as follows:		
Salaries, consular service, 1884 and prior years		$110.65
Contingent expenses, United States consulates, 1884 and prior years		280.95
Relief and protection of American seamen, 1884 and prior years		423.62
Loss on bills of exchange, diplomatic service, 1884 and prior years		37.43
Running and marking the boundary line between the United States and Mexico (act August 12, 1848)		77.76
		930.41
Treasury Department—		
Internal revenue, as follows:		
Salaries and expenses of collectors of internal revenue, 1884 and prior years		4,068.30
Salaries and expenses of agents and subordinate officers of internal revenue, 1884 and prior years		321.45
Expenses of assessing and collecting internal revenue, 1875 and prior years		208.00
Refunding moneys erroneously received and covered into the Treasury prior to July 1, 1884		970.15
Refunding taxes illegally collected prior to July 1, 1884		237.59
Refunding taxes illegally collected prior to July 1, 1883		14,128.62
Drawback on stills exported (act March 1, 1879)		900.00
		20,834.11
Miscellaneous:		
Coast and Geodetic Survey (western division), 1883	$16.50	
Propagation of food-fishes, 1884 and prior years	4.30	
		20.80
		20,854.91
Navy Department:		
Contingent and miscellaneous expenses, Naval Observatory, 1884 and prior years		6.39
Miscellaneous expenses, Hydrographic Office, 1884 and prior years		1,434.97
		1,441.36
Interior Department:		
Contingent expenses, Department of the Interior, 1884 and prior years		133.10
Expenses of the Eighth Census		128.45
		261.55
Public land service, as follows:		
Salaries and commissions of registers and receivers, 1884 and prior years	2,851.20	
Contingent expenses of land offices, 1884 and prior years	82.31	
Expenses of depositing public moneys, 1884 and prior years	.60	
Depredations on public timber, 1884 and prior years	134.95	
Surveying the public lands, 1884 and prior years	100.00	
Geological Survey, 1884 and prior years	123.81	
Reimbursement to receivers of public moneys for excess of deposits	993.03	
Expenses of inspectors, General Land Office, 1884 and prior years	15.00	
Five, three, and two per cent. fund to States, prior to July 1, 1884	7,948.15	
		12,249.05
		12,510.60
Department of Agriculture:		
Data respecting the agricultural needs of the arid regions of the United States, 1882		39.00
Department of Justice:		
Judicial expenses, as follows:		
Fees and expenses of marshals, United States courts, 1884 and prior years		786.30
Fees of district attorneys, United States courts, 1884 and prior years		175.60
Fees of clerks, United States courts, 1884 and prior years		38.00
Fees of commissioners, United States courts, 1884 and prior years		131.85
Fees of witnesses, United States courts, 1884 and prior years		98.80
Fees of jurors, United States courts, 1884 and prior years		80.20
Support of prisoners, United States courts, 1884 and prior years		263.00
Miscellaneous expenses, United States courts, 1884 and prior years		2,021.50
Expenses of United States courts, 1879 and prior years		44.00
Salaries, district marshals, 1884 and prior years		31.88
		3,671.13
Total		39,447.41

Reported by the First Auditor and Commissioner of Customs, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	TREASURY DEPARTMENT.			
	CLAIMS.			
*a*96703	D. K. Zottman	Expenses of collecting the revenue from customs prior to July 1, 1884.	1876–1878	$162.00
*a*96703	W. H. Rond	do	1876–1881	1,233.00
*a*96703	G. D. Sowles	do	1874–1876	549.66
*a*96703	Cyrus B. Thompson	do	1876–1880	1,824.00
*a*96703	N. H. Brown	do	1874–1880	3,252.56
*a*96703	S. H. Wood	do	1879–1881	165.00
*a*96703	Solomon Story, jr	do	1876–1881	420.00
*a*96703	L. L. Penniman	do	1876–1881	501.00
*a*96703	A. S. Fleury	do	1879–1881	174.00
*a*96703	Calico Limoge	do	1878–1881	1,569.37
*a*96703	H. H. Rounds	do	1876–1881	969.00
*a*96703	H. H. Dean	do	1876–1881	2,328.83
*a*96703	E. M. Smith	do	1881	278.54
*a*96703	W. W. Hoopes	do	1880–1881	537.47
*a*96703	Charles O. Churchill	do	1876–1881	1,552.94
*a*96703	A. A. Reed	do	1876–1877	120.00
*a*96703	Jas. F. Milligan	do	1876–1878	237.20
*a*96703	John L. Schuyler	do	1876–1877	652.25
*a*96703	John W. Glennie	do	1875–1876	421.78
*a*96703	Ezra Hazen	do	1874–1881	2,191.50
*a*20552	John W. Robinson	do	1861	43.52
*a*20599	George Gage	do	1881	9.03
*a*97169	Charles Wells	do	1879–1881	84.00
*a*97169	J. S. Spaulding	do	1876–1881	609.00
*a*97169	Asa C. Palmer	do	1875–1877	191.50
*a*97169	C. E. Laduke	do	1876–1881	477.00
*a*97169	George L. Ewins	do	1876–1881	2,562.34
*a*97169	H. T. Benedict	do	1874–1876	202.50
*a*97169	J. H. Brooks	do	1874–1881	649.07
*a*97169	C. M. Booth	do	1876–1881	417.00
*a*97169	George E. West	do	1876	186.00
*a*97169	C. D. Staples	do	1876	183.00
*a*97169	Richard O'Neil	do	1876	57.00
*a*97169	John A. Fitch	do	1874–1881	3,001.06
*a*97169	John S. Bain, jr	do	1874–1876	106.07
*a*97169	George W. Brush	do	1874–1876	202.50
*a*97169	Henry E. Bedell	do	1876–1881	547.84
*a*97169	Thomas Warren	do	1876–1878	639.00
*a*97169	F. M. Holden	do	1878–1881	800.25
*a*97612	William H. Coe	do	1879–1880	462.82
*a*97612	William H. Jefft	do	1876–1881	1,355.50
*a*97612	William F. Keeler	do	1876–1881	2,108.45
*a*97612	Harris T. Fitch	do	1874	14.64
*a*97612	Philip H. Raiford	do	1876–1878	439.20
*a*97612	Andrew Green	do	1881	239.23
*a*97612	John A. McKay	do	1878–1879	609.24
*a*97612	Nathan H. De Coster	do	1880–1881	727.41
*a*97612	Matthew Hooper	do	1879–1881	621.30
*a*97612	Thomas H. Starr	do	1876–1877	648.90
*a*97612	Catherine Sweeney	do	1876–1881	2,099.00
*a*97612	Francis E. Witsell	do	1879–1880	1,427.50
*b*20905	Christopher Robinson	do	1864	21.77
*b*20905	Urius N. Quidley	do	1861	21.77
*a*97683	F. H. Koch	do	1876–1877	343.33
*a*97683	George Dudley	do	1879–1881	863.49
*o*97683	J. J. Whitehurst	do	1875–1876	261.52
*a*97683	James Paine, jr	do	1878–1881	2,079.52
*a*97683	Charles H. Coe	do	1880–1881	1,082.05
*a*97683	Otis Little	do	1876–1879	762.75
*c*20956	William H. Sargent, late collector	do	1874	.75
*d*101541	Hal L. Gosling, late United States marshal.	do	1884	368.56
*a*97828	Dwight I. Follett	do	1880, 1881	933.33
*a*97828	Albert B. Holmes	do	1876, 1877	509.96

a Additional compensation as inspector of customs under decisions of Court of Claims, Nos. 14417 and 14418 (20 C. Cls., p. 115).

b Pay as revenue boatman.

c Balance due him on account of fines, penalties, and forfeitures, December 31, 1873.

d Fees in customs cases, March 1884.

Reported by the First Auditor and Commissioner of Customs, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	TREASURY DEPARTMENT—Cont'd.			
	CLAIMS—continued.			
*a*97828	William H. Gibbs	Expenses of collecting revenue from customs prior to July 1, 1884.	1877, 1878	$1, 295. 32
*a*97828	Charles S. Bunker	do	1879, 1880	990. 32
*a*97828	John T. W Curtis	do	1876, 1877	886. 00
*a*97828	N. S. Smith	do	1876–1881	4, 125. 70
*a*98038	Josiah A. Brooks	do	1877, 1878	369. 60
*a*98038	Will. H. Solis	do	1877	86. 70
*a*98038	Michael A. Powers	do	1876, 1877	843. 10
*a*98038	Albert Ellsworth	do	1877, 1878	382. 84
*a*98038	O. W. Robinson	do	1876, 1877	122. 00
*a*98038	Peter C. Bird	do	1877, 1878	660. 10
*a*98038	James P. Knapp	do	1878, 1879	453. 95
*a*98187	John R. Bradford	do	1879, 1880	290. 70
*a*98187	Philetus M. Church	do	1880, 1881	653. 37
*a*98187	William Lowen	do	1876–1881	4, 316. 68
*a*98187	Barclay P. Adams	do	1881	72. 82
*a*98187	Edward B. Harris	do	1876–1880	3, 738. 82
*a*98192	James S. Moffatt	do	1877–1880	1, 453. 10
*a*98192	Albert C. Hayward	do	1877–1881	2, 028. 61
*a*98192	William R. Durfee	do	1877–1881	1, 867. 87
*a*98192	Charles M. Bentley	do	1880, 1881	479. 35
				73. 226. 72
*b*21049	Union Pacific Railroad Company	Expenses revenue-cutter service, 1884 and prior years.	1882	54. 50
*c*19953	New York Steam Company	Heating apparatus for public buildings, 1886.	1886	4, 692. 00
*d*20044	Albany City Water Works	Fuel, light, and water for public buildings, 1884 and prior years.	1884	67. 00
*e*20741	Heinz & Berkele	Furniture, and repairs of same, for public buildings, 1884 and prior years.	1884	2. 50
*f*99104	W. A. Robinson, administrator of C. P. Murray.	Lighting and buoyage of Mississippi, Missouri, and Ohio rivers, 1884 and prior years.	1883	30. 00
*g*82782	Daniel Buckley	Salaries keepers of light-houses, 1884 and prior years.	1868–1871	176. 67
*h*20843	William J. Smith	Relief of William J. Smith, late surveyor of customs, Memphis, Tenn.		2. 004. 99
	Total			80, 254. 38

a Additional pay as inspector of customs, under decisions of Court of Claims Nos. 14417 and 14418 (20 Court of Claims Repts., p. 115). *b* Transportation, March, 1882. *c* Material and labor for making steam connection for court-house and post-office at New York. This claim was reported by letter July 7, 1886, but Congress failed to include it in the deficiency act of August 4 1886. *d* Water furnished post-office and court-house. *e* Repairing locks, court-douse and post-office, Atlanta, Ga. *f* Pay of Murray as laborer at Buckner's light-station. *g* Use of dwelling for Light-House Service. *h* To reimburse William J. Smith under the private act of August 4, 1886 (24 Stat., 219), he having paid the amount of the defalcation into the Treasury of the United States.

RECAPITULATION OF CLAIMS ALLOWED BY THE FIRST AUDITOR AND COMMISSIONER OF CUSTOMS.

Expenses of revenue-cutter service, 1884 and prior years	$54. 50
Heating apparatus for public buildings, 1886	4, 692. 00
Fuel, lights, and water for public buildings, 1884 and prior years	67. 00
Lighting and buoying Mississippi, Missouri, and Ohio rivers, 1884 and prior years	30. 00
Furniture and repairs of same for public buildings, 1884 and prior years	2. 50
Expenses of collecting the revenue from customs prior to July 1, 1884	73, 226. 72
Salaries keepers of light-houses, 1884 and prior years	176. 67
Relief of William J. Smith, late surveyor of customs, Memphis, Tenn	2, 004. 99
	80. 254. 38

Reported by the Second Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., 254).

No. of certificate.	Name of claimant.	Appropriations from which payable.			Total.
		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT.				
	CLAIMS.				
23985	Archer, John, alias Samuel Blanchard		$200.00		$200.00
45454	Ashley, Amaziah		65.00		65.00
53930	Abbott, Robert S	$68.06			68.06
56567	Abel, Platt D		100.00	$100.00	200.00
56809	Andress, James F	204.05			204.05
58143	Adams, Benjamin F	12.00	100.00	100.00	212.00
58460	Admire, William P		100.00		100.00
58470	Adams, William D	37.52			37.52
58583	Ables, George W	12.40			12.40
58904	Allen, Isaac H	164.94			164.94
58975	Allen, Isaac	313.05			313.05
59083	Abernathy, Essie	30.00	100.00	100.00	230.00
59160	Alphonse, Edward C		100.00		100.00
59288	Alston, York		290.00		290.00
59289	....do		10.00		10.00
59290	Andrew, William		90.00		90.00
62191	....do		10.00		10.00
59452	Adams, Lewis	24.66			24.66
59846	Agester, Solomon		100.00	100.00	200.00
59871	Aylsworth, Morris H			100.00	100.00
60427	Adams, William A	39.85			39.85
61898	Adams, William	254.74			254.74
61977	Armstrong, George D	97.77			97.77
62092	Arb, Samuel	.70	40.00		40.70
62276	Ash, Reuben		100.00		100.00
62593	Aimes, Clement F. S	297.43			297.43
62790	Allen, Stephen W		100.00		100.00
65342	Allen, George. (*See* Sidney Constant.)				
63007	Adams, John H		200.00		200.00
63246	Allen, Dock	71.79	100.00		171.79
63247	....do	10.00			10.00
63459	Armstrong, John H	8.49			8.49
63460	Anderson, Jacob R		33.33		33.33
63602	Atkinson, Alexander	3.55			3.55
63735	Avery, Sylvenus	176.56	33.34		209.90
63841	Asher, John	40.70	100.00		140.70
63842	....do	10.00			10.00
63902	Argraves, George	31.55			31.55
63961	Alexander, Williamson M	1,765.81			1,765.81
63968	Allman, John		100.00		100.00
64035	Ashmore, James M	76.80			76.80
64371	Anthony, Edward R		100.00		100.00
64381	Adams, James		100.00	50.00	150.00
64387	Austin, John	67.18	80.00		147.18
64419	Andrews, George L	191.87			191.87
64475	Allen, James A		100.00		100.00
64990	Arnold, Samuel	32.61	33.33		65.94
65336	Adams, Lewis G		75.00	100.00	175.00
66260	Altschuh, Philip	34.10			34.10
66353	Armor, Thomas		100.00		100.00
66364	Avery, Stephen		100.00		100.00
66429	Aker, Leonard	60.43			60.43
66894	Adams, George W	19.88			19.88
66919	Armour, Robert		100.00		100.00
67136	Arnold, George		100.00		100.00
67244	Allmendinger, Bernhard		100.00		100.00
67314	Anderson, Joseph		90.00		90.00
67315	....do		10.00		10.00
67694	Aldrich, David		300.00		300.00
5785	Adkins, David	39.86	100.00		139.86
33427	Asbury, Jonathan		25.00		25.00
42407	Allen, Franklin		19.98	100.00	119.98
42408	....do	4.98	5.02		10.00
63908	Armes, George A	25.98			25.98
66572	Auger, Marcell		50.00		50.00
63910	Adams, John A		100.00	50.00	150.00
64290	Anderson, John W		225.00		225.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriations from which payable.			Total.
		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
46801	Anderson, John A		$100.00	$100.00	$200.00
66828	Akin, James M	$58.39			58.39
48818	Ackley, William S	74.45			74.45
68312	Ackerman, Andrew H		100.00		100.00
68555	Adams, William H	67.71	25.00		92.71
67413	Angle, William N	83.81			83.81
66784	Arthur, Ambrose			100.00	100.00
68320	Allebaugh, William	287.85			287.85
68978	Aelsheimer, Jacques		100.00		100.00
68457	Allen, William H	11.02	40.00		51.02
68458	Anderson, Thomas M		100.00	100.00	200.00
68249	Artlip, John V		105.00		105.00
68991	Armstrong, William P	18.49			18.49
68099	Andrews, William			100.00	100.00
68994	Allen, Daniel A	23.51	25.00		48.51
69016	Allen, William H		25.00		25.00
69159	Adair, Arthur B	2.27	33.33		35.60
65672	Addison, Jacob	109.23	100.00		209.23
65673	....do	2.00			2.00
68957	Ambrose, David E		100.00		100.00
69573	Anthony, Edward		39.49		39.49
69416	Allen, Jeromo		100.00		100.00
69294	Adams, John Q	171.48	100.00		271.48
69545	Archdeacon, William		100.00		100.00
69186	Alien, Joseph C		100.00		100.00
69898	Anderson, James	1.06	100.00		101.06
68518	Adams, Joel M			91.66	91.66
70142	Adams, Henry		95.17	100.00	195.17
69027	Archer, Jesse			100.00	100.00
70124	Anderson, James, 1st	2.73	100.00		102.73
69882	Allinger, Charles			50.00	50.00
70479	Aldrich, Charles S		100.00		100.00
70144	Allen, Zimri H		100.00		100.00
68047	Aubere, Lewis	161.64			161.64
70625	Ames, Azel, jr	32.32			32.32
70344	Anderson, Andrew M		100.00		100.00
70409	Atherton, Jonathan S		75.00		75.00
58218	Archer, John H	96.28			96.28
70490	Ames, Roswell	26.00			26.00
71414	Ayling, Augustus D		100.00		100.00
68530	Alderson, William C	121.97	205.00		326.97
71212	Allison, Henry	11.43	100.00	50.00	161.43
71213	....do	10.00			10.00
71514	Alexander, Thomas	34.47	50.00		84.47
70410	Armstrong, James E	24.70	100.00		124.70
71226	Ayres, David	20.50	100.00		120.50
71227	....do	11.50			11.50
71456	Allison, James M		100.00		100.00
71529	Argnett, Peter D	157.75			157.75
71799	Allen, James	54.99			54.99
70209	Annette, James	88.00			88.00
71800	Armstrong, Uriah		100.00		100.00
71802	Ayres, John W	152.00			152.00
23985	Blanchard, Samuel. (*See* John Archer.)				
77612	Beers, John	30.76	75.00		105.76
8711	Beile, August	3.83			3.83
16159	Brewer, William A. M	341.64	340.00		681.64
16573	Boyce, William H	299.35	100.00		399.35
5033	Bush, Henry	8.83		100.00	108.83
42986	Bortt, Frederick		100.00		100.00
43523	Braxton, Edward		90.00		90.00
56657	....do		10.00		10.00
46339	Brooks, Spencer		225.00		225.00
48462	Bonine, John M	65.43			65.43
49658	Bingham, William	6.50			6.50
52400	Baker, William A	636.93			636.93
52462	Bowen, Henry	28.45			28.45
62475	Bruder, Charles F	708.68			708.68

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriations from which payable.			Total.
		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs. 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
53007	Burket, Jacob	$16.56			$16.56
54088	Beecher, Albert R	71.91	$80.00		151.91
43891	Blake, James, sr		100.00	$50.00	150.00
56528	Bittinger, Charles L	132.87			132.87
56801	Barnes, Joshua R		75.75	50.00	125.75
56950	Bethel, Frederick W		100.00		100.00
57260	Boydston, Nelson N	35.25			35.25
57267	Bodine, Lewis T	98.73			98.73
57270	Bradley, Daniel	97.17			97.17
57366	Badgett, Joseph H P		42.15	50.00	92.15
57368	Bradford, Hugh A	63.28			63.28
57568	Bunch, Milton	180.00			180.00
57587	Brewer, Robert B		25.00		25.00
57667	Brown, Joseph F	41.58			41.58
57702	Brown, Randall	48.60	100.00		148.60
57703	....do	10.00			10.00
57767	Bird, Frederick A	80.85			80.85
57890	Billingsley, Samuel		100.00	50.00	150.00
57984	Baldwin, Jarvey		100.00	50.00	150.00
58147	Bartlett, Orlando S	426.92			426.92
58148	Brant, Levi	55.80			55.80
58169	Burnett, James	471.92			471.92
58309	Beers, David	5.00			5.00
58357	Bicknell, George F	214.30			214.30
58370	Boas, Edward		100.00		100.00
58376	Bracy, William H	91.07			91.07
58377	....do	7.50			7.50
58380	Brown, Philip	13.40	100.00		113.40
58381	....do	10.00			10.00
58436	Byrne, Charles C	147.06			147.06
58446	Bond, Henry	41.60	75.00	100.00	216.60
58461	Beck, Jerome E	28.60			28.60
58464	Brown, John C		100.00		100.00
58466	Bailey, Otis, jr		75.00		75.00
58468	Berryman, Charles	21.70	50.00		71.70
58552	Boren, Alfred	94.30			94.30
58659	Burton, William H	26.84			26.84
58663	Boal, Charles T	222.05			222.05
48664	Bristol, Hiram W	284.95			284.95
58666	Boyakin, Williamson F	49.80			49.80
58712	Branson, David		25.00		25.00
58722	Brown, Alfred	130.90			130.90
58758	Buerkl, Lenderlin	15.16	100.00	100.00	215.16
58766	Baker, John W	10.97		50.00	60.97
58787	Bailey, Thomas L	9.53			9.53
58891	Beatelyon, Jacob	120.88			120.88
58893	Breese, Jacob			100.00	100.00
58896	Brooks, Isaac N	162.73			162.73
58897	Balch, James A	374.99			374.99
58899	Burdick, Carpenter D		113.77		113.77
58902	Bricks, Peter		33.33		33.33
58963	Brewer, George H	194.63	100.00	50.00	344.63
58964	Bumgarer, Thomas D	179.75	100.00	50.00	329.75
58987	Baringer, William	257.70			257.70
58988	Baker, Edward A	90.81			90.81
59081	Banks, Henry	67.17	100.00		167.17
59082	....do	10.00			10.00
59087	Bray, John	115.59	100.00		215.59
59152	Bliss, Charles M	140.71	100.00		240.71
59230	Baltz, John D		100.00		100.00
59339	Burns, George W	21.27			21.27
59345	Beach, Benjamin	108.05			108.05
59351	Blanchett, Louis	112.05	90.00		202.05
59459	Bennett, Orson W	44.70			44.70
59467	Bacon, James W	266.28	50.00		316.28
59468	Buchanan, Arthur	13.75			13.75
59470	Bogue, Almos P			50.00	50.00
59484	Block, Henry		92.03		92.03
59485	....do	3.53	7.97		11.50

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriations from which payable.			Total.
		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
59575	Briant, John	$77.13	$100.00	$100.00	$277.13
59585	Brown, Robert		93.14	50.00	143.14
59714	Brackett, James R	286.53			286.53
59781	Balcomb, Stephen		100.00	100.00	200.00
59784	Bishop, Frederick		100.00		100.00
59828	Bland, Josiah	55.90	33.33		89.23
59840	Baldwin, alias Thorp, Charles		68.77		68.77
59886	Bailey, George W	299.16			299.16
59896	Burnett, Reuben D		100.00	100.00	200.00
59908	Benjamin, William R	14.84			14.84
59909	Barnett, Valentine		75.00		75.00
60152	Broom, Adam	69.22	100.00		169.22
60153	do	11.00			11.00
60162	Brewer, Berry	151.87	100.00	100.00	351.87
60163	do	11.50			11.50
60222	Bruce, William H		100.00	100.00	200.00
60225	Barry, John		100.00		100.00
60231	Boyce, Carmi E		75.00		75.00
60236	Berringer, Christopher	49.24			49.24
60241	Blackburn, Francis	9.68	13.34		23.02
60263	Browning, Francis M		369.87		369.87
60415	Byran, David	26.63			26.63
60417	Berteil, Jerry	53.05			53.05
60471	Binney, Martin	25.36			25.36
60484	Bottoms, James		100.00	100.00	200.00
60550	Bly (or Blythe), Lewis	96.60	100.00	100.00	296.60
62651	do	10.00			10.00
60594	Black, Wyley	61.30			61.30
60597	Bonney, William	35.01	25.00		60.01
60598	Blackmar, George A		75.00		75.00
60604	Boyer, Jeremiah S		100.00		100.00
60610	Bales, Robert	25.83			25.83
60737	Brewer, Philo C		75.00	100.00	175.00
60778	Bushnell, Samuel B	60.24			60.24
60795	Briody, Richard H		100.00		100.00
60797	Benham, Napoleon B	223.88			223.88
60799	Brown, William A	35.73			35.73
60801	Bliss, James		100.00	50.00	150.00
60807	Bump, Ithamar		100.00		100.00
60885	Bryant, Joseph A	19.80			19.80
61346	Ballou, George W	34.98	50.00		84.98
61347	Barrows, Orin R	22.00			22.00
61855	Brooks, Felix		100.00	100.00	200.00
61865	Brown, George	4.55	25.00	50.00	79.55
61867	Blitsch, Henry		100.00	100.00	200.00
61908	Black, John C	26.93			26.93
61971	Burrier, David		75.00		75.00
61987	Broyles, Martin	64.90	66.67		131.57
61988	Becker, John	19.09			19.09
62102	Bulkley, Nathan	6.50	240.00		246.50
62109	Bryant, Francis M	40.79			40.79
62189	Braden, James	23.57			23.57
62204	Bryant, Steven	5.20	300.00		305.20
62205	do	10.00			10.00
62266	Bond, Walter N	110.06			110.06
62423	Burton, Anthony		100.00		100.00
62427	Barnett, Joroyal		100.00		100.00
62508	Barker, Irvine E		100.00		100.00
62524	Bud, Green	203.73			203.73
62525	Bunn, John S	90.31	75.00		165.31
62526	Booth, George W	32.46	100.00		132.46
62529	Bull, John A		100.00	100.00	200.00
62607	Bassett, William J	45.20			45.20
62672	Barnes, James W	65.43	100.00		165.43
62681	Burns, John	18.55	75.00		93.55
62686	Barr, James	42.05			42.05
62689	Balcom, Lyman B	141.45	100.00		241.45
62692	Beer, Henry M		100.00		100.00
62704	Burdick, George R	102 26	55.00		157.26

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
62771	Blagg, James	$20.20	$100.00	$50.00	$170.20
62777	Beech, George	.....	15.00	.....	15.00
62789	Buckley, John F	.....	100.00	.....	100.00
62811	Bradshaw, Aaron W	14.30	100.00	.....	114.30
62829	Barnes, George F	150.61	.....	.....	150.61
62835	Berkley, Josephus B	27.81	33.33	.....	61.14
62837	Bailey, Albert P	.....	190.00	.....	190.00
62858	Burnham, James A	228.49	.....	.....	228.49
62861	Brandyberry, Jesse	13.44	.....	.....	13.44
62971	Beshore, Jacob W	577.54	.....	.....	577.54
62972	Bane, Moses M	161.50	.....	.....	161.50
62973	Baumann, John	32.61	.....	.....	32.61
62974	Black, James A	79.25	.....	.....	79.25
62992	Byrnes, James	.....	100.00	100.00	200.00
63059	Bearnes, George W	131.25	.....	.....	131.25
63159	Barnes, Jeremiah	50.84	.....	.....	50.84
63162	Blakeman, David S	.....	.....	50.00	50.00
63165	Brion, Norman	14.88	.....	.....	14.88
63232	Branford, Beverly	14.84	300.00	.....	314.84
63233	.....do	11.00	.....	.....	11.00
63271	Buchtel, Samuel	.....	100.00	.....	100.00
63296	Brodie, Paul	.....	100.00	.....	100.00
63298	Ball, William A	.....	100.00	.....	100.00
63300	Bloom, Thomas J	26.00	50.00	.....	76.00
63330	Brenner, John W	.....	100.00	.....	100.00
63454	Blair, Frederick	12.68	25.00	.....	37.68
63516	Bowers, Jonathan B	84.68	75.00	.....	159.68
63571	Brewer, George	42.01	250.00	.....	292.01
63572	Bush, Joseph	184.10	290.00	.....	474 10
63579	Boyle, John G	.....	86.88	.....	86.88
63586	Briant, Charles C	25.22	.....	.....	25.22
63588	Boyer, Solomon	114.81	.....	.....	114.81
63589	Brooner, John P	104.39	80.00	.....	184.39
63592	Bryant, Bruce A	.....	25.00	.....	25.00
63593	Brodrick, William P	107.49	.....	.....	107.49
63595	Bowman, Samuel	188.63	.....	.....	188.63
63652	Brooks, Ephraim	.....	240.00	.....	240.00
63656	Burkhart, John	.....	.....	48.86	48.86
63662	Burkett, Garland H	.....	3.25	.....	3.25
63665	Brooks, Francis M	2.60	35.00	.....	37.60
63685	Brown, Jerry	13.87	50.00	.....	63.87
63734	Blankenship, Henry	.....	.....	100.00	100.00
63747	Barkhite, Harmon S	46.86	240.00	.....	286.86
63750	Boles, William E	29.45	75.00	50.09	154.45
63835	Brown, William	.....	185.00	.....	185.00
63836	.....do	.....	10.00	.....	10.00
63839	Bayne, Joseph	.....	87.50	42.00	129.50
63840	.....do	.....	12.50	.....	12.50
63849	Battice, Julian	16.20	100.00	100.00	216.20
63852	Barber, William	42.03	.....	.....	42.03
63857	Babcock, Daniel J	.....	85.00	.....	85.00
63858	Blow, Peter E	.....	25.00	.....	25.00
63862	Burt, Charles W	163.17	.....	.....	163.17
63872	Brooks, James M	260.26	240.00	.....	500.26
63896	Brown, Charles C	228.00	.....	.....	228.00
63915	Brewster, Lewis	.....	100.00	50.00	150.00
63921	Bishop, John	.....	100.00	.....	100.00
63922	Ball, John	.....	100.00	.....	100.00
63923	Brickard, Jacob	.....	100.00	.....	100.00
63956	Blankenkburg, John	28.00	100.00	.....	128.00
63958	Brown, Edward B	.....	300.00	.....	300.00
64012	Braley, William J	47.19	75.00	.....	122.19
64034	Bragg, Joseph	32.04	.....	.....	32.04
64075	Barnes, James	76.66	.....	.....	76.66
64077	Beauchamp, Thomas J	49.29	25.00	.....	74.29
64079	Berry, Henry	54.89	15.00	.....	69.89
64080	Besaw (or Beeson), Oliver	15.35	15.00	.....	30.35
64082	Black, William	26.43	.....	.....	26.43
64100	Broszt, Lewis	.....	.....	50.00	50.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriations from which payable.			Total.
		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty act July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64104	Blair, George N	.....	$100.00	.....	$100.00
64151	Brooks, Charles G	.....	100.00	.....	100.00
64162	Bateman, George D	.....	100.00	.....	100.00
64243	Battle, Red	$75.91	100 00	$98.25	274.16
64244	.....do	8.25	.....	1.75	10.00
64250	Black, Henry C	66.28	100.00	.....	166.28
64891	.....do	10.00	.....	.....	10.00
64263	Berry, John	26.00	25.00	.....	51.00
64278	Breckenridge, Robert	14.79	.....	.....	14.79
64318	Buskill, Richard J	190.81	.....	.....	190.81
64382	Bridgford, William H	156.45	.....	.....	156.45
64385	Bush, William H	.....	.....	50.00	50.00
64416	Brewer, Peter	.....	100.00	100.00	200.00
64427	Bell, Stephen D	9.72	.....	.....	9.72
64430	Bell, Henry	29.97	15.00	.....	44.97
64436	Boles, Jesse	.....	25.00	.....	25.00
64442	Baker, Francis	9.07	.....	.....	9.07
64471	Buzzell, Samuel	52.70	25.00	.....	77.70
64476	Baker, Nelson J	.....	200.00	.....	200.00
64574	Blake, John W	.....	100.00	.....	100.00
64575	Baumbach, Fred. von	.....	100.00	.....	100.00
64695	Beecher, Lina	.....	100.00	.....	100.00
64697	Buzzee, David H	49.61	15.00	.....	64.61
64699	Butterfield, William H	.....	200.00	.....	200.00
64700	Burke, John	39.28	15.00	.....	54.28
64708	Beckley, Edwin	.....	100.00	.....	100.00
64709	Baker, David	65.00	.....	.....	65.00
64710	Bolt, Clarence S	1.35	.....	.....	1.35
64717	Bender, William H	.....	100.00	.....	100.00
64931	Baldwin, Thomas J	12.32	.....	.....	12.32
64946	Bonham, Nathan L	586.45	75.00	.....	661.45
65014	Burkhead, Elisha	149.28	100.00	.....	249.28
65015	..... do	10.00	.....	.....	10.00
65062	Boaz, Aurelius	117.99	33.33	.....	151.32
65063	Britton, Josiah	75.87	80.00	.....	155.87
65112	Britton, Alexander H	.....	113.83	.....	113.83
65113	Brubaker, Noah	.....	75.00	.....	75.00
65121	Block, Otto M	.....	100.00	.....	100.00
65127	Brown, Henry, jr	.....	100.00	.....	100.00
65129	Brownell, Frank E	.....	100.00	.....	100.00
65132	Babbitt, George	35.69	25.00	.....	60.69
65141	Bort, Jonathan G	.....	100.00	100.00	200.00
65145	Burdick, Ira D	145.92	.....	.....	145.92
65147	Bly, John W	.....	100.00	.....	100.00
65331	Brownell, Benjamin J	.....	75.00	.....	75.00
65334	Brown, Meric S	.....	25.00	.....	25.00
65344	Brickley, Alfred	61.29	.....	.....	61.29
65657	Balyard, Frederick W	53.45	.....	.....	53.45
65689	Burton, Benjamin	13.03	300.00	.....	313.03
65690	.....do	11.50	.....	.....	11.50
65717	Bristol, Bennet J	16.88	.....	.....	16.88
65732	Bacon, James W	116.67	.....	.....	116.67
65735	Bowlin, Wright	152.36	.....	.....	152.36
65738	Bunton, John J	155.34	25.00	.....	180.34
65750	Burns, Alexander	.....	100.00	.....	100.00
65860	Bard, John P	.....	100.00	.....	100.00
65871	Brannum, Alexander	64.29	170.00	.....	234.29
65958	Brice, James	352.98	.....	.....	352.98
65965	Bailey, Henry M	58.64	.....	.....	58.64
66057	Burchfield, Nathaniel	224.46	75.00	50.00	349.46
66055	Brady, Joseph	11.24	.....	100.00	111.24
66056	Beeman, Corondo A	60.37	.....	.....	60.37
66069	Brown, William C	.....	100.00	.....	100.00
66229	Brown, George E	.....	100.00	.....	100.00
66259	Bedbury, George W	.....	100.00	.....	100.00
66347	Barnes, Oliver P	.....	100.00	.....	100.00
66365	Burke, Andrew	.....	100.00	.....	100.00
66367	Blair, John A	.....	100.00	50.00	150.09
66371	Bowden, Jerry	182.59	.....	.....	182.50

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
66372	Bowden, Jerry	$10.00			$10.00
66415	Brittain, Stephen H		$100.00		100.00
66684	Barnes, David	7.49	100.00	$100.00	207.49
66685	....do	10.00			10.00
66731	Bell, John H		100.00		100.00
66891	Burke, James C		100.00		100.00
66906	Barnes, George A		100.00		100.00
66920	Bennett, James A	98.43	75.00		165.43
66991	Beach, Alexander, jr		100.00		100.00
24236	Burdick, Alfred D	476.75			476.75
57228	Blunk, George W	143.57	75.00	50.00	268.57
58907	Buck, Burton	22.10	100.00	100.00	222.10
59259	Boyer, Wallis M	105.08			105.08
59584	Brown, Felix W	100.12	75.00	50.00	225.12
59813	Beach, Bryant D	146.84			146.84
63526	Bacon, Elbert	349.71	100.00	50.00	499.71
64021	Brown, Lorenzo		100.00		100.00
64279	Beecher, Alexander	104.08			104.08
65320	Bourdalowe, August		100.00		100.00
65660	Bergevin, Peter P		100.00		100.00
65724	Burns, Joseph	227.79			227.79
66269	Bishop, Lemuel D		160.00		160.00
66903	Blair, James H		100.00	100.00	200.00
67335	Bradley, Philander J	5.87	33.33		39.20
65946	Barden, James			90.00	90.00
65729	Box, Edmund	115.53	100.00	100.00	315.53
57544	Berry, Charles. (*See* Charles Carrico.)				
63302	Bowers, John. (*See* John L. Hubbell.)				
63887	Burke, James. (*See* Ambrose Newbert.)				
67282	Brunker, James		75.00		75.00
67279	Boesler, Christian		300.00		300.00
66927	Battis, William L		100.00		100.00
65949	Brooks, William N		210.00		210.00
66905	Bemis, Simeon E			50.00	50.00
66908	Bell, George W		100.00		100.00
67462	Baird, John M	47.02			47.02
67786	Brown, George Temple		100.00		100.00
67459	Brem, Frederick	4.04			4.04
67329	Brown, George	41.60	300.00		341.60
67330	....do	10.00			10.00
67784	Bridges, Benjamin A		100.00		100.00
66369	Barnard, Thomas		100.00		100.00
67894	Burns, John		100.00		100.00
65954	Bauchmuller, Arnold J		50.00		50.00
68181	Brown, John		100.00		100.00
68033	Bahney, Levi	55.24	15.00		70.24
68034	Blakeslee, Charles H		45.00		45.00
67416	Barrett, James A	99.39			99.39
65688	Benton, Thomas			100.00	100.00
68462	Beck, William	63.95		50.00	113.95
67365	Brown, Calvin C	13.41			13.41
66930	Berwin, Henry	14.07			14.07
67345	Burlingham, U. R	92.86			92.86
68311	Brown, Josiah I	431.13			431.13
67762	Buck, George R		100.00		100.00
67765	Brown, George I		100.00		100.00
63969	Brush, Josephus W	102.14			102.14
66959	Bryant, John A	73.83	66.66		140.49
66956	Bradford, Arwin A	46.93			46.93
67268	Bohm, Edward H		100.00		100.00
68319	Bailey, Alexis P	202.99			202.99
67807	Beecham, Robert K	88.10			88.10
67794	Baer, Jacob	40.81	100.00		140.81
67288	Burton, George	136.43	66.66		203.09
67009	Baker, Simeon A			50.00	50.00
67346	Brown, James P	146.55			146.55
67160	Burns, Richard	21.64			21.64
67602	Burns, Lawrence	76.75	125.00		201.75
68078	Babcock, Horace	86.51			86.51

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
67174	Barney, Fromundus	$102.10	$80.00		$182.10
67708	Browne, Sidney H	94.32			94.32
67359	Bush, John	8.60			8.60
68180	Brewster, Charles H		100.00		100.00
68453	Boston, Pattent M		100.00		100.00
68455	Baer, Nicholas		100.00		100.00
68556	Ballou, Cyrus N	29.76			29.76
68085	Boyes, Enoch	201.65	75.00		276.65
67006	Bridges, Lycurgus	75.77	75.00	$50.00	200.77
67909	Bear, Simon J. M		25.00		25.00
67005	Browning, Jeremiah	72.95	75.00	50.00	197.95
67344	Burnett, Richard M	1.31			1.31
68602	Barnhart, Alfred B		100.00		100.00
67181	Brown, Peter P	19.80	15.00		34.80
68600	Bremer, August		200.00		200.00
68061	Burt, John	34.66	75.00		109.66
68539	Brewster, Worthy H. E	122.06	100.00		222.06
68873	Burrows, Henry J		12.28		12.28
65133	Bennett, Thomas	66.41			66.41
68792	Buchanan, William R	9.89	75.00		84.89
66958	Bloomer, Samuel	84.86			84.86
68389	Birtsell, John W		300.00		300.00
58223	Boughton, Corydon	12.99			12 99
65118	Beavers, James W		300.00		300.00
68075	Bauman, George		100.00		100.00
67182	Blair, William		75.00		75.00
68605	Bartlett, Jonas H		300.00		300.00
68584	Brooks, William C		100.00		100.00
68610	Barrackman, Pierson		100.00	100.00	200.00
69143	Birney, George		100.00		100.00
69354	Broat, John L	79.89	100.00		179.89
68038	Burdett, Edward	80.10			80.10
69312	Baldwin, George H			50.00	50.00
69144	Burke, John		100.00		100.00
65591	Bishop, William	199.17			199.17
69177	Boggs, Thomas K	106.53			106.53
69008	Black, James B	12.28			12.28
69534	Bendickson, Ole		25.00		25.00
68996	Brown, George H	85.71			85.71
69145	Beebe, David N	3.88			3.88
16894	Brooks, John J		75.00		75.00
68756	Balentine, David C	274.11			274.11
69141	Bender, John	84.50			84.50
69716	Berkey, William H		100.00		100.00
69714	Barricklow, James T	26.17	240.00		266.17
69622	Babcock, Augustine		100.00		100.00
68890	Barrett, Paul	3.38			3.38
53133	Brooks, Benjamin			50.00	50.00
69149	Bonser, Peter	91.83			91.83
67188	Bassford, Levi L. L		100.00		100.00
69368	Banta, Daniel J	70.40			70.40
69579	Brown, William		100.00		100.00
69504	Butler, Jefferson		94.76		94.76
69505	do	4.76	5.24		10.00
69931	Bartram, Charles J		100.00		100.00
69497	Bostic, Collins or Charles	31.30			31.30
69498	do	5.00			5.00
69125	Bird (or Burd), Jesse W	16.64	100.00		116.64
69179	Benway, Edward	2.78	15.00		17.78
69933	Boggs, Milton M	53.00			53.00
52262	Best, William H	76.85		50.00	126.85
66240	Bennett, William R		100.00	100.00	200.00
69710	Brau, Ham, alias Ham Bryant	49.80			49.80
70111	do	7.50			7.50
69000	Brackett, Andrew	83.73			83.73
68798	Bump, James		140.00		140.00
69766	Brown, Ephraim L		100.00		100.00
68966	Baird, Alexander		40.16	50.00	90.16
66966	Bedwell, John	117.87	75.00	50.00	242.87

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
70152	Burnett, John H	$8.36			$8.30
66968	Bergen, John E	31.70		$50.00	81.70
70135	Brennan, Simon		$100.00		100.00
68955	Brown, Samuel		10.00		10.00
70032	Burson, Martin L	787.83			787.83
70033	Biers, Israel	325.33			325.33
70394	Benham, John Henry		100.00		100.00
70139	Barr, Thomas W		25.00		25.00
69730	Brown, John W	18.67			18.67
69588	Braley, Albert	38.37			38.37
70475	Burdett, Alexander	45.67			45.67
69421	Byroad, James	28.80	15.00		43.80
70066	Baldwin, Samuel B	130.90			130.90
69892	Brandon, John		100.00		100.00
70432	Bibb, Charles	123.97	100.00	50.00	273.97
70433	....do	10.00			10.00
66543	Bobbitt, William B		100.00	100.00	200.00
69769	Brown, Walter P		200.00		200.00
63740	Badger, John C	442.58	33.34		475.92
63769	Burroughs, Mark	133.99			133.99
70021	Berlin, Carl	108.70			108.70
70 94	Bolen, Thomas J		50.00		50.00
69698	Baxter, Lamb		89.25		89.25
51586	Brown, James	652.93	100.00	100.00	852.93
70158	Braby, William H		100.00		100.00
70361	Best, John N	43.77			43.77
70157	Brown, Henry A		100.00		100.00
57443	Brooks, Levi H	105.65			105.65
59816	Burton, Jefferson	8.83			8.83
70376	Brague, Edward F		220.00		220.00
70616	Ball, George B			50.00	50.00
70343	Bridges, John C		90.00		90.00
70425	Burns, Henry	2.20			2.20
69130	Berry, Charles R	36.69	100.00		136.69
70482	Bachmann, August H	52.69	100.00		152.69
70561	Bailey, William	49.79			49.79
69138	Behanna, John, jr			50.00	50.00
70613	Bellamey, William		100.00		100.00
70137	Brush, John B		100.00		100.00
70188	Bodkins, Smith	33.75	100.00		133.75
70186	Blasser, William		100.00		100.00
70348	Buchanan, James L		100.00		100.00
70325	Brock, John	18.64			18.64
69942	Boyd, James H	56.72			56.72
70786	Bering, John A	10.03			10.03
70740	Brooks, James T	137.09			137.09
70141	Bowers, Charles H	24.48	25.00		49.48
70741	Brown, Isaac C	99.76			99.76
69297	Bigelow, Henry G	211.55	100.00		311.55
60418	Brainerd, William A	246.85			246.85
64341	Barrett, John	146.90	100.00	100.00	346.90
56429	Britton, Martin T		100.00		100.00
70436	Brown, Elijah	7.78	25.00		32.78
70438	..... do	5.00			5.00
26266	Bingham, Henry L	175.52			175.52
4085	Beall, Lloyd J	65.86			65.86
70611	Barnes, William W		49.90		49.90
71136	Behymer, Barrington	584.38			584.38
70563	Brison, William E		100.00		100.00
69945	Boyd, William A	70.12			70.12
71362	Bell, V. Bradford		100.00		100.00
70159	Beebe, Mordaunt M		75.00		75.00
67210	Beam, Asa P	44.88			44.88
70817	Bowman, John		475.00		475.00
71222	Ball, James	57.26			57.26
71223	....do	7.50			7.50
69018	Bronson, Stephen	161.09			161.09
69786	Babcock, Justin D	144.98			144.98
6916	Blood, F. A	47.70			47.70

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
6916	Blood, F. A. (favor George E. Lemon, for attorney's fees)	$5.30			$5.30
71021	Brown, William J	17.66	$25.00		42.66
71317	Bodine, Hiram D	50.87		$50.00	100.87
71239	Bryant, George W	334.38			334.38
70830	Brooks, Thomas	49.93	33.33		83.26
70750	Boyd, John J	715.98			715.98
71419	Brown, James		100.00		100.00
70788	Beebe, Yates V	205.17			205.17
71228	Bosley, John			100.00	100.00
71488	Bradford, John	44.54	100.00		144.54
71139	Brown, William	92.00	33.33		125.33
71519	Burk, John		100.00		100.00
71457	Benham, James E	159.65			159.65
71316	Bittner, John G		100.00		100.00
71298	Bittenbender, Levi		100.00		100.00
71672	Briscoe, William H		25.00		25.00
70210	Brown, John	107.91	25.00		132.91
68517	Botkin, Elbanan M	23.80			23.80
70829	Bancroft, Eugene A		100.00		100.00
71020	Bishop, William		100.00	100.00	200.00
71306	Bing, James P	44.26			44.26
62795	Broadstone, Alfred		187.00		187.00
71944	Burrows, Alpheus	102.93	60.00		162.93
69807	Buck, John		100.00		100.00
71275	Bell, Isaiah			50.00	50.00
71428	Bennett, David A		100.00		100.00
71564	Blanchard, George A	55.06			55.06
71581	Bailey, Thomas C		100.00		100.00
71687	Boyle John		100.00		100.00
71786	Butler, Willis		105.00		105.00
71787	....do		10.00		10.00
71896	Birdseye, Mortimer B	76.17			76.17
71897	Beebe, Junius		100.00		100.00
71954	Baugher, Eugene C	32.56			32.56
71958	Boyd, Joseph D		100.00		100.00
65961	Cath, Robert. (*See* Kath.)				
6620	Church, J. W	229.71			229.71
30891	Craven, William A	5.20			5.20
32738	Clark, Alexander	16.41			16.41
32742	Cooper, Julius	12.73			12.73
35725	Carnes, John	25.65			25.65
40838	Clark, Andrew B		100.00	100.00	200.00
48744	Creek, Little			100.00	100.00
49037	Coughlin, Michael		100.00		100.00
52313	Clays, William			100.00	100.00
52919	Cox, William J	5.85			5.85
52990	Charles, Thomas		100.00	50.00	150.00
55133	Carver, Joshua O	50.26			50.26
55463	Cox, Charles, jr	15.90			15.90
56527	Cochran, Thomas J	97.78			97.78
57265	Coons, John W	23.65			23.65
57544	Carrico, Charles, alias Chas. Berry	25.13	300.00		325.13
57770	Creighton, James H	90.97			90.97
57789	Creed, William H		98.69		98.69
57845	Coen, Moses	25.99	100.00		125.99
57849	Cookson, Calvin W	23.40			23.40
57866	Cornell, Albert H	28.00			28.00
58136	Clark, Lewis		15.50		15.50
58307	Cole, William	107.99	75.00		182.99
58358	Culbert, Edward	31.62	75.00		106.62
58379	Coleman, William	78.61	100.00		178.61
58439	Collins, James	11.37	100.00		111.37
58449	Coons, William		155.00		155.00
58451	Clancy, Wiliam W	16.03	100.00		116.03
58453	Cave, James			100.00	100.00
58462	Clapp, James L	25.09			25.09
58465	Cooper, Elder	112.68			112.68
58467	Chase, Moses L	213.51			213.51

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty act July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
58574	Creasman, William L	$62.02			$62.02
58581	Curtis, John	69.61			69.61
58582	Carriger, Nicholas	12.30	$100.00	$50.00	162.30
58586	Costello, John	26.18			26.18
58756	Clark, William		75.00	50.00	125.00
58768	Cooper, Wickliff	131.10			131.10
58875	Crampton, Thomas		100.00	100.00	200.00
58967	Chew, Henry F	135.79			135.79
58979	Clark, George S	43.09			43.09
58981	Cochnower, James H	63.58	100.00		163.58
59085	Christian, Richard	106.14			106.14
59086	....do	10.00			10.00
28091	Campbell, Thomas	29.46	100.00		129.46
59099	Carroll, David S	47.33	300.00		347.33
59100	Cram, Moses		100.00		100.00
59165	Curley, James	17.25			17.25
59166	Connell, William T		200.00		200.00
59168	Chandler, La Fayette	27.52			27.52
59286	Clark, Augustus P	216.67			216.67
59346	Clark, Elmer J	23.39	200.00		223.39
59370	Coloney, Josiah B	15.54			15.54
59456	Cooley, Franklin	30.56	25.00		55.56
59465	Campbell, Robert M	21.65	100.00		121.65
59477	Cunings, Shepherd	3.05	100.00		103.05
59478	....do	10.00			10.00
59571	Cook, Francis A	123.50			123.50
59581	Campbell, John M	71.05			71.05
59715	Cracraft, John W		100.00		100.00
59719	Carver, Arael T		94.91		94.91
59786	Critz, Albert G	19.44	22.22		41.66
59832	Crowell, Isaac	92.06	240.00		332.06
59833	Carson, John	374.36			374.36
59895	Cook, Charles A		100.00		100.00
59901	Collumber, William		75.00	100.00	175.00
59907	Colvin, Francis		100.00		100.00
60157	Charleston, William	52.63	100.00		152.63
60158	....do	11.00			11.00
60160	Conway, George	22.03	100.00		122.03
60161	....do	12.00			12.00
60164	Calhoun, Mack	56.66	100.00		156.66
60165	....do	10.00			10.00
60246	Chase, William A	378.80	100.00		478.80
60247	Calkins, Stephen H	26.00			26.00
60248	Chapman, Sidney	32.27			32.27
60541	Crow, Josephus		90.00		90.00
60542	do		10.00		10.00
60605	Crawford, James		100.00	100.00	200.00
60793	Claflin, Melvin	81.48	15.00		96.48
60810	Call, George		100.00		100.00
60877	Critzer, David		100.00		100.00
61748	Coulter, John A			50.00	50.00
61891	Chumley, David A	108.12			108.12
61974	Crickett, David		100.00	100.00	200.00
61980	Clark, George	33.36			33.36
61990	Cusick, Ezekiel S	35.24			35.24
62095	Chambers, John G	6.82			6.82
62107	Clark, Allison		100.00		100.00
62194	Cropper, Joshua	45.00			45.00
62195	....do	7.50			7.50
62283	Corkwell, James		25.00		25.00
62353	Campbell, Nicholas P		145.00		145.00
62411	Corey, Thomas W		100.00		100.00
62501	Coulter, Samuel L	316.39		50.00	366.39
62509	Campbell, Clark			100.00	100.00
62530	Comp, Levi		100.00		100.00
62596	Coleman, John A	42.52			42.52
62679	Carr, Horatio G	50.03			50.03
62819	Cullin, Thomas	89.90			89.90
62836	Clark, James H	66.18			66.18

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
62850	Conger, William B		$100.00		$100.00
62855	Cooper, Thomas W	$13.20			13.20
62860	Carson, Lewis E	37.45			37.45
63060	Cross, James		100.00	$100.00	200.00
63062	Carter, Robert E		300.00		300.00
63063	Crockett, Dabney H	22.71	42.84		65.55
63066	Carey, Samuel			50.00	50.00
63166	Cellar, John A. F	25.01			25.01
63169	Conklin, Francis T	15.50			15.50
63278	Carpenter, Thomas	1.55			1.55
63294	Clare, Henry P		100.00		100.00
63308	Cook, Russell	2.98	40.00		42.98
63456	Clark, Otis C	55.52	75.00		130.52
63499	Cundell, Charles H		100.00		100.00
63508	Crane, Stephen A		64.80	50.00	114.80
63523	Cain, Andrew	50.60	75.00	100.00	225.60
63528	Crozier, Samuel N	65.95			65.95
63598	Clark, Daniel B	153.60			153.60
63655	Cole, Anderson	47.80			47.80
63743	Cooley, William J		75.00		75.00
63759	Carpenter, James D	36.89			36.89
63766	Cilley, Jonathan P	39.33			39.33
63851	Crandall, Richard	62.69			62.69
63870	Cowen, Isaac H	14.00	75.00	50.00	139.00
63892	Carter, Richard		100.00		100.00
63917	Casad, Henry C		100.00	100.00	200 00
63928	Cavins, Riley W		100.00		100.00
64060	Carter, Thomas		90.00		90.00
64061	....do		10.00		10.00
64089	Coal, John W	27.97	33.33		61.30
64103	Coates, Lyman, L	49.60			49.60
64106	Coupe, Theophilus	30.80			30.80
64110	Carroll, George J		100.00		100.00
64158	Church, Oscar L	7.00			7.00
64215	Chandler, Charles H	145.50			145.50
64218	Cook, James H	49.44			49.44
64222	Carlton, James H	107.58			107.58
64228	Caveney, Jeremiah W	44.91			44.91
64234	Chambers, James		90.00		90.00
64235	....do		10.00		10.00
64276	Clarke, Asaph M	159.56			159.56
64311	Cooms, Pius A	10.00	100.00		110.00
64312	Curry, Jefferson P	49.90	100.00		149.90
64316	Chandler, Edward W		33.34		33.34
64327	Casteel, William			36.97	36.97
64379	Cole, Amby C	97.71	100.00		197 71
64389	Courter, Pell T		100.00	100.00	200.00
64390	Cutshaw, William	90.56			90.56
64418	Crowell, Daniel	181.58	120.00		301.58
64437	Creason, Jasper	123.73	66.66		190.39
64441	Cox, Jordan H			100.00	100.00
64444	Colwell, Orlando	121.20			121.20
64447	Crosswhite, Alfred C	27.77	100.00	50.00	177.77
64472	Crawford, John		100.00	100.00	200.00
64474	Campbell, John M	35.52			35.52
64482	Casper, Joseph	5.48	6.66		12.14
64582	Califf, Samuel B	234.58			234.58
64583	Campbell, Charles	12.42			12.42
64691	Chumley, John D	6.07	300.00		306.07
64694	Corby, Thomas		81.74		81.74
64696	Cullen, Michael		30.00		30.00
64701	Crowell, Hartson P		10.00		10.00
64702	Cutter, Calvin L	57.71			57.71
64703	Crawford, James P		100.00		100.00
64704	Carroll, Charles A		100.00		100.00
64707	Carr, Henry A	110.43	15.00		125.43
64898	Carroll, Rufus	21.31			21.31
64899	..... do	5.00			5.00
64907	Conden, Burl (or Burrell)	81.50			81.50

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64939	Callahan, Charles M		$100.09		$100.00
65061	Cox, Nathan T		100.00		100.00
65111	Coffin, Samuel	$83.85			83.85
65130	Cranston, Alfred		100.00		100.00
65143	Cullimore, William H		100.00		100.00
65340	Crumb, David H			$50.00	50.00
65341	Cooper, Isaac		200.00		200.00
65342	Contant, Sidney, alias George Allen	25.00	75.00	100.00	200.00
65651	Carpenter, David H	53.47			53.47
65658	Carmichiel. William H		9.78		9.78
65667	Crawford, Wilber R	17.47			17.47
65682	Collins, Charles		100.00		100.00
65716	Cottrell, Abraham	129.60			129.60
65734	Clay, Green	93.49			93.49
65737	Compton, John W	13.59			13.59
65741	Cartwright, Noah	8.23			8.23
65743	Colly, Herman	71.06	100.00		171.06
65852	Cogley, John A		100.00		100.00
65866	Casey, Andrew		100.00		100.00
65874	Cushing, William W	110.20			110.20
65945	Collier, Albert A		20.00		20.00
65951	Conant, Roger		100.00		100.00
66212	Carroll, Mortimer	30.28			30.28
66258	Clark, Aaron M	64.85	100.00		164.85
66262	Cooper, Adam P	98.72	75.00		173.72
66337	Clark, Simeon T		75.00		75.00
66412	Coppock, Oliver H		400.00		400.00
66418	Coulter, James	284.28			284.28
66423	Crawford, Hiram		100.00		100.00
66434	Catanach, John A		100.00		100.00
66441	Cartwright, Frederick	457.26			457.26
66688	Caradine, James	47.70	100.00	50.00	197.70
66689	....do	10.50			10.50
66737	Connor, Andrew W		100.00	100.00	200.00
66738	Cory, William H	57.00	75.00		132.00
66892	Carlisle, Jason		100.00		100.00
66901	Call, George	10.66	50.00		60.66
66922	Charbanneux (or Charbens), John	74.67			74.67
66995	Clark, David E	17.16			17.16
67237	Crandall, Watson E	127.68			127.68
37447	Cunningham, Andrew J	34.72			34.72
63907	Claxton, William C	46.43			46.43
64281	Carroll, William H		100.00		100.00
64877	Cosier, Charles	14.11	25.00		39.11
64987	Connell, John R	791.73			791.73
65060	Chandler, Richard O	20.94	85.00		105.94
65664	Cleis, George W	66.91	25.00		91.91
67153	Coffin, Simeon		100.00		100.00
67353	Cochran, William		100.00		100.00
67258	Cist, Henry M		100.00		100.00
69423	Cook, Charles D		75.00		75.00
69764	Cobb, Riley W	18.63			18.63
54111	Cowan, William		100.00		100.00
69028	Custin, Sanford M		200.00		200.00
69754	Curtis, William	73.32			73.32
68962	Criss, Isaac R	253.22	240.00		493.22
69664	Cunningham, Charles M	292.09			292.09
66967	Cohen, Max	80.40			80.40
69762	Colter, William	213.49			313.49
70337	Craig, Henry		33.33		33.33
69729	Canning, Edward A		100.00		100.00
69726	Cornish, Charles B	127.46			127.46
70035	Cox, Esaias H	115.99			115.99
70140	Crews, Nathan	28.26			28.26
61969	Castellar, Charles	4.11	18.75		22.86
53159	Cooper, John C		250.00		250.00
44841	Cunningham, William T	112.11			112.11
69763	Clay, Elisha		100.00	100.00	200.00
68065	Cross, Elisha W	33.28			33.28

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
70341	Collard, James	.....	$100.00	.....	$100.00
70477	Conn, John H	.....	100.00	.....	100.00
68117	Coulter, Will A	.....	.....	$50.00	50.00
70156	Coburn, Martin V	.....	100.00	.....	100.00
68520	Cobb (or McCobb), James M	$0.89	100.00	50.00	150.89
70395	Carson, Edward B	.....	25.00	.....	25.00
70034	Calfee, Samuel G	41.35	.....	.....	41.35
70312	Crouch, George W	62.09	.....	50.00	112.09
69890	Cox, William	77.25	.....	.....	77.25
70375	Conway, Thomas A	.....	.....	50.00	50.00
71352	Cole, Thomas	46.67	.....	.....	46.67
70401	Clark, William S	131.06	100.00	.....	231.06
70377	Covert, Josiah G	28.97	.....	.....	28.97
69780	Conner, Harrison J	357.87	100.00	.....	457.87
70555	Carl, Edward	114.38	.....	.....	114.38
63658	Carrigan, John	154.18	.....	.....	154.18
69585	Custer, John	.....	100.00	.....	100.00
70384	Clark, George M., alias Michael Clark	44.82	95.00	.....	139.82
70783	Corbly, Aaron S	167.74	.....	.....	167.74
69169	Conklin, John R	44.95	100.00	.....	144.95
53841	Carey, George W	206.27	.....	.....	206.27
70784	Callihan, William	64.00	.....	.....	64.00
70556	Cottrell, Mark H	22.95	100.00	.....	122.95
70314	Chapman, Lionel	81.55	.....	.....	81.55
19562	Cook, William B	.....	95.13	.....	95.13
68681	Clingman, Jason	.....	100.00	.....	100.00
70367	Coltrin, Richard A	48.01	25.00	.....	73.01
70785	Cundy, William H	.....	100.00	.....	100.00
70622	Carlton, George H	.....	.....	100.00	100.00
70493	Coonce, Henry	41.46	100.00	.....	141.46
70494	.....do	10.00	.....	.....	10.00
69298	Chase, Oren G	491.02	.....	.....	491.02
69938	Copper, Ralph	11.71	.....	.....	11.71
55358	Christman, John	.....	190.00	.....	190.00
70326	Cantrell, George	35.15	100.00	50.00	185.15
62319	Coan, Peter	.....	100.00	.....	100.00
70189	Campbell, Edwin B	31.25	.....	50.00	81.25
70161	Coxe, Edward D	19.40	100.00	.....	119.40
54451	Creighton, Monroe	.....	.....	100.00	100.00
70619	Cottingham, James	71.14	80.00	.....	151.14
71512	Cosslett, Charles	154.77	.....	.....	154.77
70568	Coddington, Stephen	.....	100.00	.....	100.00
72336	Carpenter, John Q	173.75	.....	.....	173.75
71675	Crawford, James F	64.88	.....	.....	64.88
72272	Crawford, John A	62.54	155.00	.....	217.54
48011	Cooper, James	.....	73.97	.....	73.97
71356	Crowder, Oscar H	126.09	.....	.....	126.09
71553	Crabtree, Squire	85.72	.....	.....	85.72
71314	Conn, Patrick H	.....	200.00	.....	200.00
71315	Calvin, Stephen	42.64	100.00	50.00	192.64
70739	Clark, Horace O	75.95	.....	.....	75.95
71295	Cook, Jacob H	.....	100.00	.....	100.00
70982	Carver, A. M	.....	100.00	50.00	150.00
68803	Crandall, Charles W	.....	160.00	.....	160.00
71047	Crandall, Delos V	99.00	.....	.....	99.00
71198	Cooley, William C	.....	100.00	.....	100.00
71276	Cheesbro, Nicholas V	35.00	33.33	.....	68.33
71940	Carpenter, Rensler	.....	100.00	100.00	200.00
66907	Crider, William	.....	100.00	.....	100.00
67776	Cook, James W	.....	100.00	.....	100.00
67775	Conant, Thomas, jr	.....	100.00	.....	100.00
67285	Cox, George	.....	33.33	.....	33.33
67411	Cooley, Oliver B	34.46	.....	.....	34.46
67788	Cain, Jesse L	.....	100.00	.....	100.00
67785	Chase, Joseph H	.....	100.00	.....	100.00
66953	Case, Merritt B	41.95	.....	.....	41.95
66287	Crary, Samuel	15.88	100.00	.....	115.88
66904	Calaway, Chester	32.02	75.00	50.00	157.02
67755	Cushing, Harry C	.....	100.00	.....	100.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68557	Creed, James A	$108.72			$108.72
67464	Capon, Jules	135.82	$100.00		235.82
68313	Cannon, Madison M		100.00		100.00
66290	Campbell, Stukely	222.28			222.28
67147	Campbell, James		200.00		200.00
67810	Curtis, Levi W	2.05		$50.00	52.05
68201	Crouch, King	3.86	100.00	100.00	203.86
68202	do	10.00			10.00
67270	Cornelius, Alfred G		100.00		100.00
68431	Chase, Charles F	279.24	100.00		379.24
67899	Chase, Abner L		100.00		100.00
67603	Caldwell, Henry		75.00	100.00	175.00
67761	Crockett, George L		100.00		100.00
68190	Cox, George A		100.00		100.00
68893	Crooks, Thomas		100.00		100.00
68558	Cook, Richard		100.00		100.00
68675	Colmer Jacob		100.00		100.00
64581	Clark, William H	104.98			104.98
68672	Carney, Owen		100.00		100.00
68058	Cooper, Daniel E	19.24			19.24
68599	Corns, Aurelius H		100.00		100.00
68872	Crone, Christian	45.87	25.00		70.87
66288	Crawford, William R		300.00		300.00
68447	Cushman, Henry C	42.79			42.79
68603	Carman, James H			50.00	50.00
67162	Conant, John W	132.90	55.00		187.90
69051	Crossland, Charles A	64.17			64.17
61985	Cox, Jefferson	24.70			24.70
66378	Corbitt, John H	615.14	75.00		690.14
68671	Conant, Charles H		100.00		100.00
68248	Cross, Edwin S	91.81	85.00		176.81
66790	Cline, Andrew J	61.33		100.00	161.33
69954	Chase, Aaron W	218.82			218.82
69116	Clark, Joseph A	43.71			43.71
69021	Combest Riley	51.80	15.00		66.80
69531	Carter, Benjamin F		25.00		25.00
68990	Crossmeyer, John J		100.00	100.00	200.00
68882	Cooper, John L	77.59	75.00	50.00	202.59
49309	Coday, Samuel		25.00	100.00	125.00
69119	Cleaveland, Alanson C	36.27	100.00		136.27
69413	Clark, Amasa	63.56	340.00		403.56
69651	Carpenter, Lewis R	74.50			74.50
69001	Comstock, James E	71.98			71.98
68984	Church, John B		100.00		100.00
69122	Curtis, George G		135.00		135.00
68466	Clague, John J	121.10			121.10
69574	Corbin, Benjamin F	42.17			42.17
68688	Cronin, Bartholomew		100.00		100.00
69362	Collins, Erasmus B	60.00			60.00
69715	Cherry, Francis W			100.00	100.00
70014	Carpenter, Peter	35.97			35.97
69661	Culbertson, Joseph A		100.00		100.00
17399	Dunham, Henry	135.00			135.00
49237	Davis, William	10.00			10.00
49311	Dill, Hiram F		22.83		22.83
56570	Donnelly, Stewart J		100.00		100.00
57266	Donnell, John D	221.87			221.87
57570	Deffner, Adam		100.00		100.00
57609	Dorsheimer, Jacob	35.23			35.23
57768	De France, Arthur		100.00		100.00
57846	Dougherty, Philip J	13.36	75.00		88.36
57856	Douglass, John F	103.11	100.00		203.11
58154	Dewey, Green A	40.94			40.94
58189	Degan, Narcisse	3.50		100.00	103.50
58190	do	10.00			10.00
58295	Dunn, George M		50.00		50.00
58301	Delaney, Patrick	14.25			14.25
58356	Day, John R	184.31			184.31
58435	Dunstan, Samuel	383.56			383.56

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
58444	Donghty, J. C	$592.40			$592.40
58452	Dorr, George W		$100.00	$100.00	200.00
58454	Dawson, George	12.16	100.00		112.16
58577	Davis, Sullivan	81.82	75.00	50.00	206.82
58652	Dicus, James F	25.72			25.72
58755	Dungan, John	49.85			49.85
58776	Davis, Williamson M	25.50			25.50
58781	Dillon, Elisha	102.14			102.14
58790	Denman, Francis N	16.98			16.98
58905	Davis, Joel D	391.34			391.34
58951	Dupries, Gustavus	171.00			171.00
58952	Durham, James R	21.04			21.04
59076	Dunkins (Duncan), Enoch	67.33			67.33
59077	....do	7.50			7.50
59080	Dickson, William		100.00		100.00
59104	Dillon, Robert	53.17	100.00	100.00	253.17
59163	Desmarais, Charles		100.00		100.00
59287	Dunn, George		100.00		100.00
59335	Davidson, John M	9.25			9.25
59340	Durham, Thomas W	106.58			106.58
59589	Davis, William M	60.39	33.33		93.72
59823	Dyer, John	17.95			17.95
59843	Dunn, Simon M	117.95			117.95
59885	Duncan, Coleman	86.00			86.00
59887	Dwight, Richard		165.00		165.00
60156	Digere, Francis	39.66	300.00		339.66
60260	Davis, William P	138.18			138.18
60267	Deaves, George T		100.00		100.00
60268	Drake, Joseph N		100.00		100.00
60482	Dearing, George H	16.89			16.89
60483	Daniels, William F		100.00		100.00
60487	Devendorf, E		100.00		100.00
60539	Distill, Natceis	75.86	100.00		175.86
60540	....do	10.00			10.00
60546	Dunham, Henry	89.49			88.49
60547	....do	11.00			11,00
60772	Dubbs, Jonathan		100.00		100.00
60773	Durbin, Greene		100.00		100.00
60782	Draucher, Levi	47.93			47.93
60786	Dodson, Christian B	87.82			87.82
60789	De Wolf, William H	38.36			38.36
60802	Delaney, alias Robins, Mathew	49.66	100.00		149.66
60805	Davenport, William C		100.00	100.00	200.00
60889	Dougherty, Daniel	21.98			21.98
60890	Decker, Harmon S	100.83			100.93
61344	Douglass, Robert		100.00		100.00
61857	Durkee, Chauncey P	233.88	100.00		333.88
61893	Duncan, James		100.00		100.00
61896	Dam, Charles A	93.96			93.96
62279	Duffield, John M		100.00		100.00
62285	Davis, Warren G			50.00	50.00
62290	Davis, William E	178.17			178.17
62298	Decker, Madison	53.80	25.00		78.80
62507	Dickey, William	14.73			14.73
62513	Derstine, Benjamin M		52.23	50.00	102.23
62592	Dunn, James	19.50	100.00		119.50
62597	Durkin, William		100.00		100.00
62602	Doyle, Terrence	38.90	100.00	100.00	238.90
62706	Devoe, William	43.13			43.13
62787	Dunham, Royal S		100.00		100.00
62991	Davenport, William		100.00		100.00
63004	Dodge, Cortland H	64.56			64.56
63170	Davis, George P	8.40			8.40
63303	Dixon, Adam	223.38			223.38
63310	Donaldson, John		100.00	100.00	200.00
63312	Dungan, Frank J	628.64			628.64
63317	Danforth, Chester H		25.00		25.00
63321	Daken, Reuben E		100.00		100.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63325	Davis, George C	$100.41	$25.00		$125.41
63329	Durgin, Orin A	119.28	25.00		144.28
63573	Dykins, Daniel B	60.02			60.02
63580	Dorrance, Nathaniel F	37.76			37.76
63585	Davis, Andrew F		100.00		100.00
63597	Day, John F	12.19	75.00		87.19
63601	Davis, Nathan	7.02		$100.00	107.02
63606	Dennis, James N	86.05			86.05
63610	Delaware, Ambrose S	31.17			31.17
63672	Dixon, Limas		97.68	100.00	197.68
63673	....do	8.68	2.32		11.00
63686	Dunbar, John	2.16	100.00	100.00	202.16
63687	....do	10.00			10.00
63866	Davis, Samuel	69.77	25.00		94.77
63963	Dibble, John J	112.75			112.75
63980	Drake, Philo A	173.12			173.12
64072	Denton, Samuel	95.11			95.11
64084	Daniels, Abraham	17.63			17.63
64088	Dean, William W		40.00		40.00
64092	Dunham, Charles R		100.00		100.00
64097	Downard, Stephen	33.46	100.00	100.00	233.46
64155	Davis, John W		100.00		100.00
64163	Dunn, Michael		100.00	100.00	200.00
64164	Dean, John N		100.00		100.00
64166	Drown, Thomas E	67.93	66.66		134.59
64314	Duncan, Joseph H		33.34		33.34
64319	Dickens, Banister W		100.00		100.00
64321	Douglass, Stephen		8.34		8.34
64440	Davis Joshua D		75.00		75.00
64486	Dorherty, Robert	110.20	100.00	50.00	260.20
64587	Dow, Charles C	90.44	100.00		190.44
65012	Davis, David		90.00		90.00
65013	....do		10.00		10.00
65125	Downey, William		100.00		100.00
65126	Dolan, John B		100.00		100.00
65149	Dickinson, Edward S		100.00		100.00
65183	Devine, Joseph		100.00		100.00
65346	Dawson, John A			50.00	50.00
65665	Duffield, George W	8.55			8.55
65714	Dixon, William I	98.17		50.00	148.17
65715	Darnel, William	34.74			34.74
65748	Druin, Samuel B	13.03	100.00		113.03
65749	Danner, John		100.00		100.00
65881	Dunn, William L		100.00		100.00
65889	Dice, John		60.00		60.00
65936	Delaney, James		75.00		75.00
65938	Deegan, John H	24.36			24.36
66053	Dyke, Robert		100.00		100.00
66230	Dunbar, Benjamin M		100.00		100.00
66331	Dow, Alfred N		100.00	100.00	200.00
66335	Daws, Alfred	30.37			30.37
66340	Dawsey, James		100.00		100.00
66445	Dawson, John	95.49	140.00		235.49
66732	Davis, Charles H	56.77			56.77
66771	Duncan, Hugh	34.70			34.70
66936	Deweese, John T	60.50			60.50
66938	Dyas, Jerome W	5.03	14.29		19.32
66939	Dooley, Aaron T	145.75			145.75
280343	Downey, Samuel	38.40	33.33		71.73
59258	Durgin John A	52.22	87.50		139.72
66690	Duncan, Edward	1.63	300.00		301.63
67311	....do	12.00			12.00
67248	Dippel, Daniel	34.10			34.10
67312	Duncan, Green		115.00		115.00
67331	Dodge, Rodolph L	24.24			24.24
67693	Davenport, George	69.32			69.32
63957	Dobbins, Richard. (*See* John H. McCully.)				100.00
66926	Dingwall, John S		100.00		100.00
64488	Drew, Joseph P		100.00		

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
66286	Dilenschneider, Joseph		$240.00		$240.00
67600	Dickensheets, David			$100.00	100.00
67470	Dixon, Josiah	$39.56			39.56
67467	Duff, Alvin		40.00		40.00
68095	Durbrow, Washington		100.00		100.00
67350	Dwight, Samuel L	324.07			324.07
68082	Duckworth, John A		100.00		100.00
67730	Dorson, Charles	46.89	100.00		146.89
68040	Davis, George S		100.00		100.00
67289	Dean, Lucius M		12.95		12.95
68323	Diehl, George A	62.01			62.01
68039	Dolph, John			100.00	100.00
67143	Durgin, Stephen	49.82	15.00		64.82
67710	Dow, John		87.90		87.90
67702	Day, Calvin A			50.00	50.00
67180	Dingman, Bradford	110.06			110.06
68535	Davis, Edward		190.00		190.00
68536	....do		10.00		10.00
68452	Downing, John	87.80			87.80
67142	Deo, Jeremiah	20.21	55.00		75.21
68911	Duncan, Frank	10.49			10.49
67150	Daler, Joseph		33.33		33.33
68106	Dredger, John M		100.00		100.00
66964	Dunegan, Bernard	19.41			19.41
68123	Darsh, Philip W., *alias* Philip Duval		100.00		100.00
68516	Dane, Pinkney	20.12	200.00		220.12
49250	Dorsey, Charles H		145.00		145.00
49791	....do		10.00		10.00
68107	Diggs, Dabney W		100.00		100.00
68561	Durrin, David J	53.93			53.93
68976	Doffenbecker, James G		100.00		100.00
67215	Downing, William H	6.97			6.97
69532	Dunkle, William H. H		100.00		100.00
69005	Drury, John T	16.68	100.00		116.68
69009	Drury, William P		100.00		100.00
69499	Dorsen, or Dorsey, Jacob		105.00		105.00
69500	....do		10.00		10.00
51247	Davis, Joseph		100.00		100.00
68898	Disbrow, Willis D		200.00		200.00
69414	Dibble, Austin P		300.00		300.00
68997	Damon, George W		215.00		215.00
69061	Davis, William L	15.14			15.14
69157	Dalton, Marion		75.00		75.00
68982	Donal, John S		100.00		100.00
68981	Dieter, Franklin H	47.08			47.08
69536	Daniels, Robert A		100.00		100.00
69537	Durham, Jesse L		75.00	100.00	175.00
56811	Dick, Jacob C	213.16			213.16
69655	Ditts, Henry H	74.53			74.53
29783	Davis, Isaiah		89.50		89.50
69723	Davidson, Curtis		100.00		100.00
69708	Dutton, William		105.00		105.00
69709	....do		10.00		10.00
69539	Demoss, Franklin	28.37	100.00	50.00	178.37
69320	Doyle, Daniel		200.00		200.00
69881	Dunlap, George S		360.00		360.00
66740	Dolan, John W	46.99	150.00		196.99
70313	Davidson, David	24.01			24.01
68763	Davis, David	150.90			150.90
68113	Dodd, Charles		100.00	100.00	200.00
70133	Darcy, John R	62.86			62.86
70038	Deuel, Benjamin A	258.23	75.00		333.23
69906	Davis, Joseph		189.50		189.50
69907	....do		10.50		10.50
54430	Dill, Whiteley H		100.00		100.00
66992	Denton, Justus L	23.40	75.00	100.00	198.40
69878	Davis, Cicero G	18.26	125.00		143.26
70363	Day, James B		10.00		10.00
70039	Dahis, Florian		100.00		100.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68806	Davison, Benjamin A	$15.97			$15.97
70486	Duncan, John W	33.56	$75.00	$50.00	158.56
66561	Doughty, Allen H			50.00	50.00
70069	Dawson, William	22.26			22.26
70024	Donohue, James		83.22		83.22
70138	Dimond, James M	1.65	100.00		101.65
70997	Daniels, Woodson		90.00		90.00
70998	do		10.00		10.00
70019	De Larm, Richard	67.13	33.33		100.46
71152	Dean, Austin S	463.30			463.30
68680	Davis, Martin H	74.67	33.33		108.00
70168	Davis, Francis L		100.00		100.00
71251	Dalton, Samuel		100.00		100.00
71013	Durbin, David S		100.00		100.00
70429	Downs, Colin L		100.00		100.00
71014	Dunn, William G		100.00		100.00
70748	Davis, George B		100.00		100.00
71269	Deshazer, Luke	6.62	40.00	50.00	96.62
71008	Deal, Thomas	108.64	300.00		408.64
71009	do	10.00			10.00
71049	Dickerman, Luke		140.00		140.00
71466	Davis, James S		100.00		100.00
71192	Day, Henry M	273.60			273.60
61085	Davis, Elisha		100.00	100.00	200.00
71516	Darrell, James S	30.08			30.08
67985	Dibble, Ezra		100.00	50.00	150.00
71427	Dawson, George W	209.68			209.68
69808	Davies, Ephraim P., alias John W. Burns	69.15	15.00		84.15
69946	Dennison, Frank	137.05			137.05
71123	Dietz, John		100.00		100.00
69950	Dotson, Owen M	21.40			21.40
7119	Edwards, John	25.90	25.00		50.90
18480	Ellis, Harrison W		100.00		100.00
45408	Edwards, Charles S		8.33		8.33
53753	Evans, David M	10.81			10.81
57704	Early (or Yearly), Andrew	367.59	195.00		562.59
57870	Erwin, William	28.50	100.00		128.50
58294	Ettinger, Daniel D		100.00		100.00
58366	Estes, Joseph T	3.85	100.00		103.85
58584	Ellason, James	123.20	75.00	100.00	298.20
58655	Evans, Benjamin	30.79			30.79
58728	Engledow, Calvin C	60.54	50.00		110.54
58769	Erwin, John B			100.00	100.00
58774	Ewing, John H	9.74			9.74
58784	Edwards, George T	112.52			112.52
59579	Eaton, John M	162.29			162.29
59821	Edwards, John A	64.31	235.00		299.31
59898	Epperson, William	72.24	240.00		312.24
60220	Ebling, Addi		100.00		100.00
60243	Edwards, George M	4.43			4.43
60475	Ely, Eugene H	99.59			99.59
61342	Ellis, Albert T	1.76	12.50		14.26
61343	Edgington, Samuel R	90.30			90.30
61904	Eson, John P. W	54.98			54.98
61906	Eisworth, Frank	927.27			927.27
62100	Eaton, Sterling	49.81			49.81
62186	Ebi, Monroe	100.69			100.69
62421	Evans, Lewis H		100.00		100.00
62683	Egbert, William J	4.96			4.96
62818	Ely, James C	106.92			106.92
62844	Ewing, Elmore E	60.69			60.69
63230	Elmore, Charles W	127.60			127.60
63506	Eldred, Craten D		100.00	50.00	150.00
63512	Ealy, John	14.57	100.00		114.57
63522	Eastep, Johnson H	107.44			107.44
63677	Ewing, Henry		100.00		100.00
63869	Eaves, Simon P., alias Filander Eves		183.98		183.98
63883	Elder, William		100.00		100.00
63952	Eastling, Richard		40.00		40.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63977	Eward, William	$51.04	$250.00		$301.04
63984	Evans, Nathan	87.21	75.00		162.21
64059	Earle, Thomas	42.77	100.00		142.77
64083	Eger, John			$100.00	100.00
64156	Eason, Edmund		25.00		25.00
64357	Earl, William H		100.00		100.00
64368	Eaton, Elihu	91.28			91.28
64485	Evans, Thomas H	26.73	100.00		126.73
64988	Estell, William H	100.10	240.00		340.10
65123	Erbe, Arthur		100.00		100.00
65128	Elwood, Alfred			50.00	50.00
65671	Epps, Jacob	9.08			9.08
65686	Edmunson, Frank	386.18	100.00	90.00	576.18
65687	....do	10.00			10.00
65712	Edney, William N	144.48			144.48
65963	Eckerson, William	59.55			59.55
66333	Emerson, William	159.54			159.54
66583	Eells, Simeon L	28.27			28.27
66741	Evans, John	42.60			42.60
66997	Elleffsen, Syvert	126.57	75.00		201.57
59834	Esler, Charles. (*See* Hesler).				
67161	Emery, Joseph	.97	55.00		55.97
64285	Edmunds, Meredith R	323.77			323.77
67715	Ewing, Thomas	15.13	300.00		315.13
67716	....do	10.00			10.00
68036	Eyer, Daniel	20,69			20.69
66909	Eveling, John	72.20	15.00		87.20
68317	Engebertson, Ole		100.00		100.00
68182	Engles, William			100.00	100.00
67709	Eaton, Jonah B	25.13			25.13
68103	Erben, Jonah H		100.00		100.00
67907	Evans, Samuel D		45.80	50.00	95.80
64494	Egan (or Hegan), Frederick	92.43	75.00	50.00	217.43
68920	Edmondson, Robert	29.20	300.00		329.20
68921	....do	11.00			11.00
69164	Eskridge, James	60.65	210.00		270.65
69140	Eaton, L. Oscar		100.00		100.00
68609	Eoff, William J	40.30	75.00		115.30
69117	Earl, William		96.34	100.00	196.34
69136	Ells, William B		100.00		100.00
69167	Elliott, Charles T	4.77			4.77
69546	Elliott, William W		100.00		100.00
69700	Eaglan, George	226.46	100.00		326.46
69701	....do	10.00			10.00
68967	Erwin, Francis		100.00		100.00
69577	Eagleson, Andrew S		100.00		100.00
70112	Edwards, George		200.00		200.00
69777	Ernisse, Isaac	88.11			88.11
69935	Erdelmeyer, Frank	2.68			2.68
69884	Embrey, John A		96.60	50.00	143.60
70614	East, Charles		25.00		25.00
55123	Estep, Henry P	67.09			67.09
70169	Edgerton, Francis M		100.00		100.00
69949	Emery, James A	44.00			44,00
61343	Edgington, Samuel R	147.49			147.49
71522	East, Sterling	52.43	100.00		152.43
71437	Eveland, William	25.78			25.78
56221	Edwards, Miles B		25.00		25.00
70630	Fisk, Smith W	95.84			95.84
60691	Fowler, William	146.00	100.00	100.00	346.00
60692	....do	10.00			10.00
54258	French, John C	116.93		50.00	166.93
70362	Fowler, Richard	62.45	130.00		192.45
14683	Foster, Asa	52.82			52.82
44400	Ferrell, John C	183.08	100.00	50.00	333.08
57264	Francisco, Allen	10.17			10.17
57399	Free, Henry		100.00	100.00	200.00
57545	Farrer, Joseph	41.56	100.00		141.56
62491	....do	10.00			10.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
57718	Fuller, George	.....	$50.00	$100.00	$150.00
57726	Fetterly, William Henry	$55.27	15.00	.....	70.27
58310	Farley, Sidney S	.....	100.00	100.00	200.00
58458	Freyburger, Michael	105.17	.....	.....	105.17
58653	Foster, William S	31.69	100.00	.....	131.69
58715	Favor, Daniel M	.....	100.00	.....	100.00
58794	Fulger (or Volkert), Daniel	16.50	120.00	.....	136.50
58966	Few, Williamson	229.65	.....	.....	229.65
58969	Fisher, Nelson	.....	100.00	100.00	200.00
58985	Fry, George	87.30	.....	.....	87.30
59107	Foye, Samuel S	26.00	.....	.....	26.00
59158	Fiske, Aaron	58.50	.....	.....	58.50
59219	Fisher, Levi	166.90	.....	.....	166.90
59359	French, Martin W	.....	100.00	.....	100.00
59367	Flinn, William J	11.32	200.00	.....	211.32
59369	Fairchild, Isaac	.....	60.00	.....	60.00
59431	Fitzki, Edward	.....	100.00	.....	100.00
59463	Flint, Augustus	68.00	.....	.....	68.00
59580	Farnsworth, John E	74.08	.....	.....	74.08
59718	Fish, Adoniram J	56.78	.....	.....	56.78
59783	Ford, Morris R	.....	40.00	.....	40.00
60137	Feige, Charles	.....	100.00	.....	100.00
60216	Friman, Jesse	.....	75.00	100.00	175.00
60244	French, Simeon S	179.99	.....	.....	179.99
60424	Fergus, Samuel E	61.13	.....	.....	61.13
60477	Fallows, Samuel	528.02	.....	.....	528.02
60774	Farmer, Edward	5.05	.....	.....	5.05
60776	Folan, James J	213.46	.....	.....	213.46
60854	Flood, Thomas	28.84	.....	.....	28.84
61856	French, James D	58.93	.....	.....	58.93
61973	Faulkner, William H. H	.....	100.00	.....	100.00
61984	Foster, James S	.....	100.00	100.00	200.00
62174	Froehlich, Christian	.....	100.00	.....	100.00
62512	Foster, Samuel B	23.50	.....	.....	23.50
62609	Foncanan, Jacob C	.....	75.00	100.00	175.00
62666	Foote, Spencer	18.33	100.00	.....	118.33
62667	.....do	12.00	.....	.....	12.00
62827	French, George W	1.62	66.66	.....	68.28
62862	French, George H	.....	100.00	.....	100.00
62865	Ferguson, Stephen E	.....	.....	50.00	50.00
62869	Flynn, Edward F	.....	200.00	.....	200.00
63216	Ford, Edward G	.....	100.00	.....	100.00
63218	Ferguson, Hiram E	.....	.....	43.04	43.04
63219	Foley, Daniel B	14.49	50.00	.....	64.49
63221	Fields, Henry R	23.50	.....	.....	23.50
63225	Fox, Barney	.....	.....	100.00	100.00
63227	Ferriter, James	30.21	33.34	.....	63.55
63228	Fleetwood, Solomon	148.60	33.34	.....	181.94
63229	Fields, Thomas E	.....	100.00	.....	100.00
63314	Flint, Henry P	26.00	100.00	.....	126.00
63497	Ferdon, David	$78.10	.....	.....	$78.10
63518	Fortner, Jacob L	228.03	$100.00	$50.00	378.03
63519	Fortner, John	223.91	100.00	50.00	373.91
63548	Freeman, John M	.....	50.00	.....	50.00
63733	Fellows, William J	63.28	.....	.....	63.28
63744	Fletcher, Lawrence	.....	70.43	.....	70.43
63807	Fowler, James B	.....	20.00	.....	20.00
63854	Fry, Henry C	179.85	75.00	.....	254.85
63873	Ford, Jacob G	4.70	100.00	.....	104.70
63885	Fink, Noah	127.70	.....	.....	127.70
63888	Fleming, Abel	87.32	25.00	.....	112.32
63900	Forristall, Charles H	21.69	.....	50.00	71.69
63959	Fitch, Michael H	.....	100.00	.....	100.00
63962	Ford, Augustus C	28.81	.....	.....	28.81
63973	Fuson, Thomas	.....	100.00	.....	100.00
63986	Farrell, Robert	.....	235.00	.....	235.00
63989	Fleury, Jacob M	.....	100.00	100.00	200.00
63990	Fredenburg, Sylvester	.....	33.34	.....	33.34
64051	Farmer, Andrew	5.75	.....	.....	5.75

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64055	Farmer, Andrew	$1.00			$1.00
64086	Fillmore, John H		$100.00		100.00
64352	Farrar, Josiah	21.06			21.06
64353	Fry, Benjamin F		90.52	$100.00	190.52
64431	Fortner, Pleasant W	292.70	100.00	100.00	492.70
64443	Fessenden, David B	4.28	75.00	50.00	129.28
64446	Field, William A	8.90			8.90
64487	Faunce, George W		100.00		100.00
65122	Fritze, Charles		100.00		100.00
65731	Fisk, Peter	83.20	100.00		183.20
65855	Foley, George		200.00		200.00
65859	Farrell, David		100.00		100.00
65886	Feuerstein, Peter	70.53	25.00		95.53
65933	Finn, John J		89.10		89.10
65944	Fitzpatrick, John		100.00		100.00
66035	Fitchett, Henry	62.37			62.37
66036	....do	7.50			7.50
66042	Flenoy, Edward	12.10	100.00	100.00	212.10
66043	....do	10.00			10.00
66218	Field, Nathaniel C	109.83	25.00		134.83
66271	Fagan, William		100.00		100.00
66278	Fountain, Levi H		25.00		25.00
66339	Forehand, Loyd D		100.00		100.00
66350	Fowler, John			100.00	100.00
66438	Fluke, Oliver	16.50	100.00	100.00	216.50
66443	Farr, William V	361.06			361.06
66734	Fried, David		100.00	100.00	200.00
66735	Fetty, Arnold H	38.13			38.13
66736	Finkle, Alexander	23.45			23.45
67245	Flagler, Edward	9.90	100.00		109.90
53250	Frederick, William	36.66	60.00		96.66
65725	Foland, Peter V			100.00	100.00
66067	Fish, Henry S	55.95			55.95
66220	Folsom, William F		375.00		375.00
66221	Fitzgerald, James	27.58			27.58
67334	Fuchs, George W	197.76			197.76
324	Ford, John	160.50			160.50
52906	Fullington, George W	231.83	100.00		331.83
66267	Flick, Henry	32.33	40.00		72.33
67175	Fillmore, George W		100.00		100.00
58360	Fitzgerald, Thomas		100.00	50.00	150.00
53566	Farr, Jonas H		33.33		33.33
66818	Funk, William		31.25		31.25
68096	Fenno, Charles A		100.00		100.00
67421	Forgarty, James		100.00		100.00
52782	Fleming, William H	36.00			36.00
67232	Fincher, Frederick	48.23	80.00		128.23
67425	Forster, Peter		184.98		184.98
67606	Fawcett, William	56.91	100.00		156.91
68234	Fleming, Rufus E		100.00		100.00
66962	Fagg, William	20.38			20.38
67608	Ferguson, Dempsey E	81.90			81.90
67332	Fisher, Joseph W	35.65			35.65
68876	Freeman, Oscar I		100.00		100.00
67164	Frame, Francis J	152.32			152.32
67183	Foote, Morris J		100.00		100.00
68449	Fowler, Charles D	249.60	75.00		324.60
68442	Foreman, Michael		100.00		100.00
65863	Fales, Myron L	48.89			48.89
68880	Fish, Samuel		100.00	100.00	200.00
69065	Fawkner, George S	429.72			429.72
68588	Fuhrman, Albert		100.00		100.00
68580	Ford, John P		100.00		100.00
691 0	Fisk, Alonzo W		100.00		100.00
69662	Friedeborn, Charles		100.00		100.00
69582	Forgey, William N		100.00		100.00
69535	Foster, Joel			100.00	100.00
37191	Franklin, Frank	44.57			44.57
54234	....do	5.00			5.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
69771	Fallas, William A	$191.50			$191.50
46098	Fields, Elisha	107.50	$100.00	$50.00	257.50
69659	Fast, Henry		25.00		25.00
68985	Fontaine, Edward W		100.00		100.00
70115	Frazier, William		200.00		200.00
70017	Folteen, William	9.38	100.00	100.00	209.38
68959	Ford, Willis A	32.00			32.00
62511	Fox, Allen	89.46			89.46
70358	Frost, Charles	11.27			11.27
68066	Fellows, Charles O		100.00		100.00
70772	Fox, Joseph S		200.00		200.00
71572	Fisk, Henry C		100.00		100.00
68070	Flanders, George I		100.00		100.00
70378	Freas, John R		50.00		50.00
70743	Fuller, George S		100.00		100.00
70744	Foster, Phineas, jr			50.00	50.00
59266	Fess, Charles	15.02			15.02
59267	....do		100.00		100.00
54428	Farnham, William H	530.32	100.00		630.32
68808	Fargo, Charles B		75.00		75.00
68810	Frederick, Lewis	6.45			6.45
71433	Flint, Benjamin M	111.22			111.22
71156	French, John S	112.24			112.24
71115	Froelich, Alexander L	318.08			318.08
71413	Franklin, Joseph L		100.00		100.00
71682	Frierson, John R	84.13	210.00		294.13
70509	Forrest, Frederick	121.14	100.00		221.14
70510	....do	10.00			10.00
13284	Foy, Samuel		75.00	100.00	175.00
70206	Ford, Thomas	25.03	150.00		175.03
71671	Ferguson, Charles G		100.00	100.00	200.00
71124	Farris, John W	101.65			101.65
71144	Focke, Frederick K		100.00		100.00
71307	Fegan, Joseph D	292.23			292.23
604	Gouldson, William	9.89			9.89
28791	Garber, William H	21.23			21.23
35868	Graf, Joseph		100.00		100.00
37576	George, Henry	10.85			10.85
37577	Gouge, Scipio	10.85			10.85
47030	Gray, William		100.00		100.00
51107	Gardner, Bird	37.03			37.03
51108	....do	5.00			5.00
51188	Guthrie, David B	256.76			256.76
56250	Griffith, Robert F		8.34		8.34
56568	Goetz, Gustavus L		100.00		100.00
57365	Gouge, William	134.98	100.00	50.00	284.98
57406	Gillpatrick, J. H	129.15			129.15
57483	George, Samuel F			50.00	50.00
57790	Gibson, William B	176.50			176.50
57848	Gallagher, George A	8.54			8.54
58000	Galloway, George N			50.00	50.00
58142	Grubb, Peter		100.00		100.00
58144	Garvin, Melancthon W		115.00		115.00
58157	Gwynn, Amos	161.07	100.00	50.00	311.07
58291	Gonser, George	26.71			26.71
58293	Griffee, James		100.00		100.00
58361	Garity, Thomas R	57.69	100.00		157.69
58483	Gearhart, Jackson		100.00	100.00	200.00
58559	Glass, Henry		290.56		290.56
58560	....do	.56	9.44		10.00
58660	Gordon, William I		100.00		100.06
58753	Geary, Simpson		91.10	100.00	191.10
58770	Graves, John W	8.86	100.00		108.86
58771	Gillespie, David	114.58			114.58
58773	Graves, George W	89.91			89.91
58910	Garland, John	.36	75.00	50.00	125.36
58980	Glezen, Joseph P	50.74			50.74
59078	Griffin (alias Linyer), Ransom		90.00		90.00
59079	....do		10.00		10.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
59092	Goss, Moses	$29.30			$29.30
59095	Glynn, Horace J	15.86			15.86
59101	Greer, Benjamin F	116.14	$25.00		141.14
59157	Grace, Patrick		75.00		75.00
59214	Givens, James		100.00		100.00
59277	Geters (alias Lewis), Riland		130.00		130.00
59278	....do		10.00		10.00
59349	Greenwood, Joseph		25.00		25.00
59361	Goodrich, Charles S	28.60			28.60
59366	Goodwin, John		100.00		100.00
59482	Gillum, Richard		94.06		94.06
59483	....do	4.06	5.94		10.00
59605	Giles, Chrispon D		100.00		100.00
59636	Gritner, William			$50.00	50.00
59782	Grandy, Lewis N. (or Nathan L)		100.00		100.00
59825	Greenly, James H		100.00		100.00
59845	Gardner, Theron		100.00		100.00
59878	Gorsline, Alexander	18.67	33.33		52.00
59900	Gosnell, John	127.56	15.00		142.56
59902	Garrett, Caleb		100.00		100.00
59905	Gordon, Edmund	30.00			30.00
60266	Gabriel, Anton		100.00		100.00
60270	Gosslee, Richard H		100.00		100.00
60188	Gresson, Robert E	115.15	200.00		315.15
60535	Grimeo, Julian			100.00	100.00
60595	Greenswig, William	78.53			78.53
60771	Gale, Walter	107.39	100.00		207.39
60777	Granger, Alvan P	137.95			137.95
60779	Garrett, Squire O	4.35			4.35
60781	Galloway, John W	9.79			9.79
60784	Gallagher, James	184.17	15.00		199.17
60858	Gant, Giles	15.59			15.59
61337	Grout, Chester G			50.00	50.00
61775	Gambill, Levi	54.94			54.94
61901	Grable, Frederick	196.69			196.69
61907	Grensel, Nicholas	134.89			134.89
61989	Gilkerson, Thomas	102.36			102.36
62104	Gorman, Dennis J	120.10			120.10
62105	Gargan, Thomas J	155.99			155.99
62187	Gettier, Peter J	282.04	33.33		315.37
62198	Greenwell, Henry	39.96			39.96
62199	....do	5.00			5.00
62278	Giddings, Ephraim		100.00		100.00
62302	Glenn, Elias J	18.41	25.00		43.41
62303	Good, Thomas		60.00		60.00
62308	Gentis, Asa	1.87	33.34		35.21
62519	Green, Clark H	125.76	15.00		140.76
62522	Green, Mordica	52.21			52.21
62523	Gallego, Antonia A	89.20			89.20
62591	Grim, Henry	24.95			24.95
62673	Gilson, William	43.54	15.00		58.54
62697	Gilbert, Sylvester G	363.80			363.80
62996	Gallagher, Joseph	36.28	240.00		276.28
62998	Gagan, Patrick			50.00	50.00
63061	Gragg, Washington J	11.10	100.00		111.10
63301	Granger, Charles M	50.36			50.36
63307	Glenn, Jesse	112.00			112.00
63318	Gilliland, John	61.17			61.17
63319	Gerough, George		100.00		100.00
63322	Gordon, Charles H		300.00		300.00
63498	Gilbert, Asher W	53.02	66.67		119.69
63576	Gearhart, Christopher C		75.00		75.00
63577	Gemmill, Evens H		10.45		10.45
63581	Griffis, Edward E		200.00		200.00
63587	Glasscock, John R. B	40.35			40.35
63594	Gamble, James D	12.61			12.61
63604	Giles, Emerson F	152.10			152.10
63681	Gaden, Charles	44.12	100.00		144.12
63682	....do	10.00			10.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63737	Griffith, Ansley W	$15.01			$15.01
63884	Greeling, Adam	40.63	$75.00		115.63
63897	Gano, Benjamin D	151.93			151.93
64056	Gibson, Ephraim	73.56	300.00		373.56
64076	George, John F	60.44	150.00		210.44
64081	Goodson, Bennett		100.00	$50.00	150.00
64085	Green, Isaiah	18.13			18.13
64091	Grant, John E		100.00		100.00
64095	Goff, George		100.00		100.00
64161	Gilbert, Andrew J		100.00		100.00
64320	Griggs, William		33.33		33.33
64260	Graham, Franklin		200.00		200.00
64372	Gallimore, Elias M	18.67			18.67
64374	Grubb, Lewis L	89.05			89.05
64424	Gesner, Peter		33.33		33.33
64490	Gay, James P		100.00		100.00
64571	Green, Benjamin F	11.68			11.68
64935	Gideon, George W		100.00		100.00
65054	Gilbert, Alexander M	98.37			98.37
65056	Gerdes, Bernard	52.40			52.40
65349	Grobber, Godfried		250.00		250.00
65652	Graham, William	124.64			124.64
65655	Garvin, Joseph		100.00	100.00	200.00
65680	Gaines, Huston	59.79	100.00		159.79
65681	do	11.00			11.00
65746	Green, Edward H	66.57			66.57
65877	Gardner, Robert	18.24	25.00		43.24
65887	Galway, Thomas F		77.39		77.39
65948	Gudgeon, Charles		75.00	100.00	175.00
66039	Green, Joseph	101.44	300.00		401.44
66040	do	10.00			10.00
66048	Green, Stephen	11.72			11.72
66049	do	1.00			1.00
66263	Griffin, Elliott P		100.00		100.00
66332	Graham, William H		100.00		100.00
66343	Gunther, Adolph		100.00	50.00	150.00
66433	Gillespie, Robert		100.00		100.00
66437	Goodrich, James S	16.40	100.00		116.40
66672	Griffith (or Griffin), George	53.42	195.00		248.42
66673	do	10.50			10.50
66674	Gale, Jefferson		90.00		90.00
66675	do		10.00		10.00
66895	Goodwin, Wilson S		100.00		100.00
67151	Gray, Robert H		100.00		100.00
67157	Getchell, George W		100.00	100.00	200.00
6778	Gaskill, Edwin C	289.85			289.85
66387	Green, Samuel. (*See* George W. Jones.)				
65967	Gardiner, William C	158.85			158.85
66266	Gorgas, William D	34.35	40.00		74.35
66929	Gibson, Thomas		100.00		100.00
53491	Gipson, James	325.12			325.12
67456	Geisert, Frederick	128.21			128.21
66781	Green, John	21.00			21.00
66782	Griffin, Amos M	31.07			31.07
67598	Griggs, Charles			100.00	100.00
67596	Guild, Robert	21.07			21.07
62263	Graham, Archibald H	97.42			97.42
67891	Goughnour, Aaron	60.19			60.19
68236	George, William B		100.00		100.00
68552	Green, Thomas B		100.00		100.00
68593	Geisendorff, Harry		100.00		100.00
68591	Gaffney, John L		300.00		300.00
68374	Goldsberg, Henry	11.26	15.00		26.26
67278	Ginn, Thomas J	418.43			418.43
67756	Gilson, Andrew R		100.00		100.00
68080	Graham, Lorenzo D			100.00	100.00
67264	Green, Hugh	34.65	100.00		134.65
67266	Guthardt, Herman		100.00		100.00
67008	Goldsmith, Chauncey	59.29	100.00		159.29

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
67149	Goodman, Thomas	$50.48	$25.00		$75.48
63068	Griffith, Charles W	43.40			43.40
68461	Garrett, William L. L			$100.00	100.00
68436	Glenn, James		100.00		100.00
66933	Garrett, Zachariah T		33.33		33.33
68101	Gildner, Frederick		100.00		100.00
13868	Good, James E		75.00	100.00	175.00
68595	Gunter, Abraham		60.00		60.00
68325	Gregg, John Irvin	361.18			361.18
67368	Gaw, John W		100.00		100.00
67366	Gilmore, Homer G		100.00		100.00
68972	Glenner, Phillip	2.27			2.27
68559	Gilmore, James R	188.41			188.41
67427	Glendinning, John		100.00		100.00
68328	Gregg, John M	95.81	55.00		150.81
68378	Grow, Charles	105.67			105.67
68456	Gatts, Thomas J		100.00		100.00
66025	Grindlay, James	7.07			7.07
69013	Grubaugh, John	7.03			7.03
67707	Gootee, William H	191.68			191.68
68676	Gray, Edward H	6.59			6.59
68563	Gifford, Harrison	81.62	75.00	50.00	206.62
69412	Gruner, Charles F		100.00		100.00
69004	Goodwin, Leonard P	215.17			215.17
68979	Giles, George		100.00		100.00
68575	Glenn, Samuel A		100.00		100.00
68995	Gilpatrick, Sumner		40.00		40.00
69495	Grigsby, Willis	68.80	300.00		368.80
69496	....do	10.00			10.00
63067	Glover, Albert D	187.53			187.53
69166	Gallion, Uriah G	14.22			14.22
67169	Giddings, William H	14.23	60.00		74.23
53221	Gilmore, Hugh	15.40			15.40
69758	Groves, Charles F		100.00		100.00
69759	Gray, Mitchell C		100.00		100.00
69663	Grim, Edwin R		100.00		100.00
69660	Griffin, Daniel A		100.00		100.00
68515	Grassham, James	29.99	55.00		84.99
69295	Green, George N		66.67		66.67
69064	Gaul, William	55.47	25.00		80.47
69070	Galligan, John	62.50			60.50
70113	Gross, Frederick	122.48	100.00		222.48
70114	....do	12.00			12.00
70485	Gray, Horace	142.53			142.53
70478	Gilpin, Joseph B	31.84	35.00		66.84
64542	Griffin, Charles	20.03			20.03
70437	Gryce, Thomas	197.79	300.00		497.79
70311	Gragg, John S	52.51			52.51
69877	Gollner (or Goelner), Arnold	51.13			51.13
62816	Gillstrap, Granvill	97.64			97.64
70391	Griffith, Charles H	94.53			94.53
69029	Gayle, Charles L	194.39			194.39
70439	Gardner, Solomon	34.43	100.00		134.43
70552	Gift, J. Wilson	10.67			10.67
70495	Glover, Booker	79.13			79.13
70496	....do	7.50			7.50
70342	Gray, Blake	9.37			9.37
69584	Gaither, John C		100.00		100.00
68807	Goka, John B			50.00	50.00
70018	Glynn, James		120.00		120.00
71132	Geer, Henry	26.00			26.00
70166	Glisan, William R		100.00		100.00
71012	Gifford, Benjamin J	39.04	100.00		139.04
70374	Gorman, Martin L		100.00		100.00
70992	Griffy, Richard	7.42	300.00		307.42
70993	....do	10.00			10.00
69322	Ghivizzani, Samuel	17.94			17.94
71039	Green, Harry H		100.00		100.00
71673	Gates, George H	22.83	100.00		122.83

Reported by the Second Auditor and Second Comptrol etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
71143	Grow, Samuel			$100.00	$100.00
71280	Guthrie, Sidney		$100.00		100.00
71571	Gregory, James N	$52.55			52.55
71237	Garner, William B	13.74			13.74
66336	Goho, Reuben	32.37	100.00	50.00	182.37
70383	Goth, Charles		100.00	100.00	200.00
70508	Guyder, Edward		100.00		100.00
69947	Gurley, Joseph A	83.10			83.10
70822	Griswold, Charles A	102.74			102.74
70562	Hughes, Mathew M	309.34			309.34
60609	Hunter, Albert L	165.33			165.33
55752	Humphrey, Norman	207.02			207.02
70146	Hunt, Luther B	91.80			91.80
68528	Herndon, John B	27.30	100.00		127.30
70627	Hoover, John J	42.90	60.00		102.90
70040	Hart (or Hunt), William H		150.00		150.00
60262	Hare, Peter S	63.29			63.29
69299	Hyde, H. A	580.88			580.88
70621	Holmes, James L	90.90	75.00	50.00	215.90
69355	Haggerty, Dennis	122.82	75.00		197.82
70162	Hasseker, Louis	81.50			81.51
68059	Hopkins, Charles	199.50			199.50
1365	Haber, John		25.00	100.00	125.00
7056	Harvey, Moses C	41.13			41.13
8735	Hardin, George	146.58	100.00	100.00	346.58
21147	Huggins, Elsy	22.47	15.00		37.47
24046	Henderson, Charles L	22.33			22.33
28784	Hartranft, Levi W	15.49	55.00		70.49
33914	Henry, Peter		100.00		100.00
37575	Herrod, Thomas	10.85			10.85
44004	Hixon, Benjamin	88.88	50.00		138.88
44193	Hooper, Charles H		100.00	50.00	150.00
52582	Hirt, Charles		100.00	100.00	200.00
53727	Held, George W		100.00	50.00	150.00
54184	Hicks, Willis G		100.00		100.00
55259	Hancock, Zachariah		200.00		200.00
56408	Hicks, Rina	8.61			8.61
56810	Hartranft, Uriah C	211.23			211.23
57566	Hunt, Samuel J	22.54			22.54
57669	Hufford, David C	141.23	75.00	50.00	266.23
57670	Hendryx, William		100.00	50.00	150.00
57974	Herman, William	68.09	100.00	50.00	218.09
58137	Hopwood, Thomas H	61.49	100.00		161.49
58158	Hicks, Linsley	62.61	15.00		77.61
58164	Higgs, Noah C	50.69	75.00	50.00	175.69
58167	Hyatt, Edward	114.80	100.00		214.80
58171	Hays, Joseph	79.70	76.66		156.36
58172	....do	10.00			10.90
58187	Hardway, Henry		87.46		87.46
58188	....do		7.50		7.50
58306	Herriman, John	214.18			214.18
58362	Herrick, William	4.28	100.00		104.28
58437	Herron, David P	6.14			6.14
58554	Hamilton, Ned	29.95	100.00		129.95
58555	....do	12.00			12.00
58564	Hare, Lewis		90.00		90.00
58565	....do		10.00		10.00
58571	Hulgin, Emesly T	91.35	75.00		166.35
58573	Hyde, Andrew J	107.62			107.62
58578	Hall, David	132.79	87.50		220.29
58656	Howell, George W	29.70			29.70
58661	Haynes, Charles C	40.61			40.61
58718	Herbst, Gottfried		100.00	100.00	200.00
58779	Hance, Samuel F	173.71			173.71
58786	Hamer, Thomas	180.82			180.82
58789	Hitt, Samuel N	244.98			244.98
58892	Herron, John R	49.60			49.60
58901	Heller, Robert J	55.80			55.80
59089	Hendryx, James	21.13	300.00		321.13

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
59090	Hendryx, James	$10.00			$10.00
59156	Hines, Timothy	20.00			20.00
59344	Heydon, Ephraim W	187.94			187.94
59360	Hubner, John	69.30			69.30
59432	Hogue, John B	529.02			529.02
59450	Hedglen, Andrew C	183.34	$75.00	$50.00	308.34
59451	Heidenreich, Ernst		100.00	100.00	200.00
59458	Halsey, Isaac B	213.68	100.00		313.68
59486	Hill, Joseph		93.53		93.53
59487	do	3.53	6.47		10.00
59574	Hoxie, Hiram B	167.65			167.65
59712	Hall, Ezra S	24.61			24.61
59726	Hyatt, William	45.82			45.82
59771	Hornbeck, James N	43.88	75.00		118.88
59774	Hall, Rosell W	189.46			189.46
59775	Hilton, Daniel	1.36			1.36
59778	Hardy, John D	66.24	325.72		391.96
59780	Huntley, Wallace W		190.00		190.00
59812	Howard, Azor W	141.07			141.07
59834	Hesler (or Esler), Charles		100.00		100.00
59836	Hudgel, Reason	18.80			18.80
59839	Hockstedler, David		200.00		200.00
59848	Hill, C. Judson	64.04			64.04
59881	Hollenbeck, Zeph. D	42.97			42.97
59883	Herring (or Herrin), Henry	83.63			83.63
59884	do	7.50			7.50
59893	Hooper, Clayton B	72.02			72.02
60208	Hemry, Alfred D		33.33		33.33
60218	Howell, James W	32.91	25.00		57.91
60228	Helsel, John		16.83		16.83
60256	Hahn, Joseph	6.87			6.87
60357	Hair, Hiram		120.00		120.00
60474	Hayward, Eben T	27.91			27.91
60476	Hayward, Paul D		100.00	100.00	200.00
60545	Harrison, William	76.13	100.00	100.00	276.13
60591	Hartsock, William A		100.00		100.00
60601	Healy, Stephen C		75.00	100.00	175.00
60603	Hunter, William C		100.00		100.00
60693	Hedinger, Isaac	3.46	120.00		123.46
60775	Haas, Louis F	245.57			245.57
60796	Hyland, John		100.00		100.00
60884	Hayes, John B		100.00		100.00
61334	Harris, James M		100.00		100.00
61851	Hawk, Phillip	23.50	150.00		173.50
61863	Hess, Jonathan	47.70	15.00		62.70
61972	Holl, Richard S		73.42	100.00	173.42
61975	Heller, Philip		75.00		75.00
61978	Hixon, Timothy		100.00	100.00	200.00
62093	Howard, George	38.16	15.00		53.16
62175	Holmes, Henry R	15.98			15.98
62193	Hall, Jack	12.39			12.39
62262	Hack, Peter	206.84			206.84
62280	Holdridge, D. Cyrus		100.09		100.00
62286	Hutchinson, Calvin T		100.00		100.00
62293	Hier, George H	48.86	25.00		73.86
62428	Helmer, Joseph		100.00		100.00
62495	Hooks, Moses	10.00			10.00
64910	do	86.36	300.00		386.36
62527	Hitchins Charles	19.16	100.00		119.16
62656	Hattin, Dennis		90.00		90.00
62657	do		10.00		10.00
62688	Harris, Joseph	15.05			15.05
62696	Harris, Ransom		100.00	100.00	200.00
62700	Hiltz, John U		100.00		100.00
62780	Hart, Thomas	28.05			28.05
62785	Holzhauer, Frederick	91.89			91.89
62786	Harris, Samuel		100.00		100.00
62821	Higginbottom, Robert	350.11			350.11
62828	Hardesty, James J		100.00	100.00	200.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
62838	Haskins, Charles E	$41.46			$41.46
62868	Henderson, Samuel		$140.00		140.00
63055	Hagewood, Michael	29.20	100.00	$100.00	229.20
63056	Howard, Henry		66.67	50.00	116.67
63153	Hoy, David	29.76			29.76
63248	Hillman, Henry	9.57	100.00		109.57
63249	....do	10.00			10.00
63275	Herron, George F	68.07	100.00		168.07
63292	Hussey, George A		100.00		100.00
63293	Hammond, Dewitt C		100.00		100.00
63302	Hubbell, John L., alias John Bowers	127.57	100.00		227.57
63309	Hibbard, Gardiner C		100.00		100.00
63453	Hoag, Joseph	12.86	40.00		52.86
63458	Halsey, Frank C	86.40	240.00		326.40
63468	Handley, James A	125.61	95.00		220.61
63504	Hess, Byron E		100.00		100.00
63513	Hackney, Henry		100.00		100.00
63530	Hendrickson, Jerry H	29.86	160.00		189.86
63666	Henness, Andrew J	4.05	55.00		59.05
63674	Hughes, Thomas		95.42		95.42
63675	Hughes, Thomas	5.42	4.58		10.00
63758	Howard, George M	15.16	15.00		30.16
63833	Hemmings, Dunkie	60.48	100.00		160.48
63834	....do	10.00			10.00
63859	Henry, John S	35.13	25.00		60.13
63926	Hunter, Charles	181.58			181.58
63975	Hasty, Joseph		100.00		100.00
63979	Harvey, Rufus L		100.00		100.00
63982	Hurd, Anson	125.14			125.14
63985	Herndon, George W	143.70	100.00		243.70
64052	Harrison, Lemuel		100.00		100.00
64057	Hardee, Amos		287.00		287.00
64058	....do		13.00		13.00
64062	Holland, Alfred		181.49		181.49
64063	.... do		10.00		10.00
64093	Hall, Henry J		100.00	100.00	200.00
64094	Hesselton, Moses P		100.00		100.00
64157	Harvey, John T		100.00		100.00
64159	Holloway, David S		100.00		100.00
64211	Hesselton (or Hazleton), Nelson W	65.44	37.50		102.94
64212	Henri, Walter	11.81			11.81
64241	Hoyt (alias White), Charles	68.76	50.00		118.76
64242	....do	10.00			10.00
64251	Hoppe, Henry		100.00		100.00
64267	Harris, Joseph M	53.63	55.00		108.63
64330	Hamilton, Andrew G	900.41			900.41
64351	Hulland, William R	80.33			80.33
64361	Hovey, A. B	81.20	75.00	50.00	206.20
64369	Henry, Marcus W	11.52	235.00		246.52
64377	Hammer, Conrad	19.90			19.90
64388	Himes, John	241.13			241.13
64421	Henry, Philip	6.50	100.00		106.50
64435	Hammonds, Jesse W	56.76	100.00		156.76
64449	Holmes, Joseph L			50.00	50.00
64483	Harer, Daniel	21.28	25.00		46.28
64576	Harshaw, Henry B		100.00		100.00
64698	Holman, Henry	16.72			16.72
64705	Hofert, Joseph	68.32			68.32
64905	Holloway, George	87.27	100.00	100.00	287.27
64906	....do	11.50			11.50
64984	Hand, Andrew J		295.00		295.00
65022	Henry, John	33.73	300.00		333.73
65023	.... do	10.00			10.00
65059	Harris, Joseph D	78.43	100.00		178.43
65139	Howell, Joseph B		200.00		200.00
65165	Heller, William			50.00	50.00
65669	Hyatt, Isaiah	101.72	100.00	100.00	301.72
65677	Hamilton, Joseph		90.00		90.00
65678	....do		10.00		10.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
65720	Haverty, Patrick M	$89.82			$89.82
65721	Hitchcock, William		$100.00		100.00
65722	Holladay, Charles C		54.05		54.05
65723	Heusted, W. V	197.66			197.66
65851	Haynes, John S		100.00		100.00
65858	Howe, Henry J		100.00		100.00
65864	Hall, Ribero D		100.00		100.00
65876	Huber, Jacob	190.32			190.32
65878	Hall, John K		100.00		100.00
65955	Hudson, William S	24.56			24.56
65957	Hare, Sidney J	71.33			71.33
66031	Hychu, Joshua		90.00		90.00
66032	....do		10.00		10.00
66064	Harris, Richard P	2.52			2.52
66338	Herr, Andrew		100.00		100.00
66342	Hagedon, George		100.00		100.00
66344	Hulett, Edwin H		100.00		100.00
66346	Hawkins, John M		100.00		100.00
66348	Harlin, Patrick		100.00		100.00
66349	Hall, Andrew A		100.00		100.00
66417	Hayes, Joshua L		100.00		100.00
66424	Hyatt, Henry H		100.00		100.00
66435	Hascall, Moses G		210.00		210.00
66579	Halbwachs, Conrad		100.00	$100.00	200.00
66589	Huls, Henry V. T	16.98			16.98
66590	Hoffman, Charles		100.00		100.00
66742	Howe, Oramel G		100.00		100.00
66897	Hubbard, William H		100.00		100.00
66913	Hutchinson, Henry		100.00		100.00
66900	Hayward, Henry R		100.00		100.00
28667	Herbstreit, Albert J	15.00			15 00
58720	Hoobler, John R		50.00	100.00	150.00
62096	Hillier, David	172.70			172.70
65661	Hermons, Joseph	38.16	100.00	50.00	188.16
65872	Hurst, Martin W	29.56			29.56
66902	Hawes, Alonzo	40.29	100.00		140.29
66917	Hughes, Samuel			50.00	50.00
67155	Higgins, William H		100.00		100.00
45018	Haight, Erastus	21.23	100.00		121.23
66563	Hyatt, Samuel B		140.00		140.00
66774	Hogan, James W	55.90	100.00		155.90
66733	Hamilton, John	375.28	100.00	100.00	575 28
65966	Hill, Edwin J	102.53	80.00		182.53
66558	Herman, Charles A		275.00		275.00
66556	Hinkle, William	146.16			146.16
67711	Horsey, Charles		90.00		90.00
62496	....do		10.00		10.00
64283	Hoover, De Witt C	180.38			180.38
67696	Huffman, Albert J	28.47	25.00		53.47
53695	Hanna, Caleb	787.46	100.00		887.46
66334	Harrold, Jesse S		100.00		100.00
67261	Hafele, John C	69.81			69.81
66568	Hubbard, John		100.00		100.00
67787	Healy, John J		100.00		100.00
67004	Hames, William P	171.17	100.00	50.00	321.17
67758	Hull, William W		100.00		100.00
67327	Henry, Harry	14.40	300.00		314.40
67328	....do	10.00			10.00
66227	Hobbs, Horace S		100.00		100.00
68094	Hall, Richard W		100.00	100.00	200.00
67370	Howe, Jacob A		100.00		100.00
67466	Hinman, Lucius S		100.00		100.00
68372	Hall, Ira F	252.27			252.27
68592	Hall, Woodbury		100.00		100.00
67420	Hutchison, Henry H		100.00		100.00
68371	Hubbard, George E		33.33		33.33
62171	Harlan, Jonathan	15.00			15.00
67339	Householder, Peter	184.20			184.20
68203	Hogan, Henry	168.95	300.00		468.95

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
67419	Hubbell, Augustus	$11.14			$11.14
68437	Hunter, William H	59.52			59.52
68104	Harman, William L		$100.00		100.00
67367	Hottenstine (or Hortenstine), Tillman	55.73			55.73
68541	Holland, Henry H	10.68			10.68
28807	Horstmann, William	32.04			32.04
28148	Hurst, Pleasant	70.60	100.00	$100.00	270.60
68238	Herriman, Miles		33.33		33.33
68126	Hayes, Michael			100,00	100.00
67609	Hauck (or Houk), Thomas	28.63	100.00		128.63
57569	Hatfield, Owen		86.00	50.00	136.00
67902	Huntley, John M. D		100.00		100.00
68596	Hasson, John T		19.07	50.00	69.07
67610	Hancock, John D		90.52		90.52
68597	Hanscom, William A		100.00		100.00
68380	Hillyer, Edwin D	282.54			282.54
68083	Hills, Leander B	51.34			51.34
44909	Howey, Harris	286.45			286.45
68048	Hartley, Calvin S		100.00		100.00
69053	Huffman, John W	239.52			239.54
68907	Hinman, Herbert	42.20			42.20
68439	Hogg, William	83.75	25.00	50.00	158.75
68569	Hull, Thomas	4.05	26.66		30.71
68922	Henderson, William		42.00		42.00
68923	....do		8.00		8.00
67703	Hurd, Wesley		25.00		25.00
68930	Henderson, Marsh		100.00		100.00
69353	Herrick, Morton	180.38	33.33		213.71
69003	Hall, John C	62.41			62.41
68887	Hoffman, Michael		100.00		100.00
68875	Haws, Phineas	36.09	25.00		61.09
68993	Haskell, Frederick G	48.99			48.99
69114	Humrickhouse, Daniel	151.90	66.67		218.57
68796	Hill, Lewis H	98.51			98.51
66318	Hazen, Nathan T		100.00	100.00	200.00
64928	Heard, Newton		50.00		50.00
67759	Hatch, Nathaniel G		100.00	100.00	200.00
69163	Humiston, John F		200.00		200.00
68608	Huff, John W	46.39	33.33		79.72
69417	Hunt, Charles J	38.15			38.15
69356	Hopt, Charles	5.21	75.00	50.00	130.21
68565	Hughes, George C	531.47			531.47
67187	Honey, John C		100.00		100.00
69501	Holmes, John W	16.95	100.00		116.95
69502	.....do	12.25			12.25
68562	Hannon, William		120.00		120.00
68578	Hollis, Joseph H		100.00		100.00
68448	Hale, George W	105.25			105.25
68384	Harshbarger, Aaron	50.01			50.01
69576	Henry, James G		100.00		100.00
67341	Hawkins, James	9.10			9.10
69761	Hasty, William H	15.25			15.25
68579	Hill, Cyrus		100.00		100.00
69420	Huffman, Franklin H		36.58		36.58
69025	Hill, Willard B	40.93			40.93
69014	Hanna, James M		32.82		32.82
69361	Hardy, William J	28.42			28.42
69932	Hanning, James	187.60			187.60
69146	Huelsmann, Adelbert	80.14			80.14
68960	Holston, William	19.66	120.00		139.66
69900	Hawkins, Redwin		89.50		89.50
69901	.....do		10.50		10.50
68467	Harvey, Hollin H	15.60	25.00		40.60
70020	Higgins, Hubert H			100.00	100.00
69419	Hayles, John B	194.11	100.00	50.00	344.11
69668	Hume, Wallace	20.90			20.90
69667	Hellwig, John		100.00		100.00
60765	Hall, William T		82.08		82.08

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
69910	Henry, George	$118.00	$100.00	.....	$218.00
70431	.....do	10.00	.....	.....	10.00
70480	Harper, Robert S	7.97	.....	$100.00	107.97
70472	Hilton, Daniel	.....	185.00	.....	185.00
70195	Hopkins, Michael	.....	100.00	.....	100.00
69425	Hinebaugh, John	.....	100.00	.....	100.00
69426	Hollis, James W	.....	100.00	.....	100.00
70491	Hopper, Gasper	4.23	155.00	.....	159.23
70492	.....do	10.00	.....	.....	10.00
68924	Henegan, Ephraim	35.80	100.00	100.00	235.80
68925	.....do	10.00	.....	.....	10.00
70160	Horn, James M	.....	33.33	.....	33.33
50004	Henderson, William D	9.10	100.00	100.00	209.10
69783	Huddleston, James L	167.11	75.00	.....	242.11
69704	Hall, Richard	31.89	100.00	100.00	231.89
69705	.....do	10.00	.....	.....	10.00
68465	Harper, Joel S	148.30	100.00	.....	248.30
70132	Holden, Charles H	74.02	.....	.....	74.02
70154	Hart, Ambrose Y	.....	100.00	.....	100.00
70153	Howe, John M	.....	100.00	.....	100.00
70061	Hoyt, Erskine M	103.20	.....	.....	103.20
70615	Hayden, James	.....	200.00	.....	200.00
70398	Halfinger, Nicholas	32.00	.....	.....	32.00
70373	Hodge, Walter D	11.00	.....	.....	11.00
69770	Hammel (or Hambel), Peter	19.93	100.00	.....	119.93
69903	Holman, John	116.32	100.00	.....	216.32
69904	.....do	10.00	.....	.....	10.00
68805	Harris, Loyd G	.....	100.00	.....	100.00
70319	Huberich, Hermann E	105.18	.....	.....	105.18
70182	Hilles, Samuel	69.34	.....	.....	69.34
69789	Howard, Henry R	463.35	.....	.....	463.35
71032	Hayes, William H	40.25	.....	.....	40.25
70380	Housand, James P	50.49	15.00	.....	65.49
67274	Hugunin, James R	112.26	.....	.....	112.26
68433	Hagan, Peter A	12.15	.....	.....	12.15
70499	Henry, William	14.84	300.00	.....	314.84
33713	Handrick, Eugene S	363.33	.....	.....	363.33
69939	Hazzard, Lemuel	179.04	.....	.....	179.04
70787	Haskell, Thomas H	77.17	.....	.....	77.17
70029	Hargrave, William P	13.11	.....	.....	13.11
64494	Hegan, Frederick (*See* Egan.)				
66275	Hillard, John M. C. (*See* McHillard.)				
70749	Henderson, Richard P	.....	90.30	.....	90.30
70198	Harkins, David T	102.44	.....	.....	102.44
70623	Harper, Alfred L	60.17	.....	.....	60.17
70827	Herr, Sheaff L	.....	.....	100.00	100.00
70828	Heilman, William	.....	.....	50.00	50.00
572230	Hyland, William	70.00	.....	.....	70.00
70996	Hurd, John	.....	100.00	50.00	150.00
69888	Hubble, Henry	4.00	.....	.....	4.00
71292	Hartley, John A	.....	200.00	.....	200.00
68971	Hooton, Mott	.....	100.00	.....	100.00
70567	Hopkinson, Joseph	.....	100.00	.....	100.00
71293	Hopkins, James	28.30	.....	.....	28.30
70205	Hickey, Thomas	83.07	.....	.....	83.07
71230	Hunt, Foster	56.85	100.00	100.00	256.85
71224	Hughes, Samuel	37.00	300.00	.....	337.00
71225	.....do	10.00	.....	.....	10.00
71236	Hensley, William	102.81	100.00	50.00	252.81
71191	Homans, William H	.....	100.00	.....	100.00
46958	Isaacs, Matthew	.....	100.00	.....	100.00
59904	Irwin, John	225.33	.....	.....	225.33
62781	Irwin Washington	.....	100.00	.....	100.00
63164	Irion, Henson C	41.42	.....	.....	41.42
63224	Ivins, Henry	21.10	75.00	.....	96.10
63972	Irwin, George M	61.44	.....	.....	61.44
64426	Ivory, William W	.....	135.00	.....	135.00
67417	Isler, Benjamin	43.87	15.00	.....	58.87

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68046	Irvine, Robert D		$100.00		$100.00
68042	Ingalsbee, Seth	$31.77			31.77
69162	Ittig, William	40.96			40.96
69902	Irvin, Allen		95.00		95.00
69670	Irwin, Uriah W		100.00		100.00
71439	Irish, John N		67.76		67.76
71523	Iman, Philip A		100.00	$100.00	200.00
70052	Ingram, William T	142.52			142.52
69774	Jones, John B	42.92			42.92
70147	Jones, John	183.33			183.33
69308	Jaquette, Isaac G			100.00	100.00
54090	Jenks, James D	12.81			12.81
55891	Jolly, Bryant		25.00		25.00
56808	Jump, Joseph E		100.00		100.00
57444	Jones, Richard O	30.45			34.45
57841	Jacoby, Wilkinson	24.67	33.33		58.00
58138	Jones, William H	7.76	12.50		20.26
58163	James, Arcurius	26.73			26.73
58359	Jones, John W	20.66			20.66
58371	Johnson, Burrell		82.50		82.50
58372	....do		7.50		7.50
58445	Johnson, Frank	125.22	80.00		205.22
58561	Jackson, Babe	11.65			11.65
58668	Johnson, John C	91.39			91.39
58762	Jennings, John W	30.44			30.44
58961	Johnson, Henry	134.20	100.00	100.00	334.20
58965	Jones, Robert C	80.95			80.95
58977	Jackson, Levi F	93.80			93.80
59109	Johnson, Samuel		10.13		10.13
59228	Jones, Richard J	133.73	100.00		233.73
59356	Johnson, James B		100.00		100.00
59363	Johnson, John	79.89	15.00		94.89
59899	Judson, James R	9.90	100.00		109.90
60159	Jordon, Robert	38.78			38.78
60215	Jones, Joshua	21.36			21.36
60242	Jones, Virgil M	21.53			21.53
60245	Johnson, William	46.98	75.00		121.98
60423	Johnson, Reuben B	21.37			21.37
60490	Jantiss, Christy	8.16		100.00	108.16
60593	Jackson, James A	13.29	80.00		93.29
60596	Jackson, Elias	23.08			23.08
60608	Johnson, James C	114.85			114.85
62001	Jackson, Laban	16.04			16.04
62091	Jewell, Elisha	44.82	33.33		78.15
62176	Johnson, William B	57.51	100.00		157.51
62260	Jones, Gastner	22.08			22.08
62413	Jenkins, Henry	213.36	75.00	50.00	338.36
62528	Jones, Abraham	153.40	100.00	100.00	353.40
62610	Jones, William C	52.00	75.00	100.00	227.00
62652	Johnson, Samuel	23.80	100.00		123.80
62653	....do	11.50			11.50
62658	Johnson, James	11.31			11.31
62660	Johnson, Taylor		92.53		92.53
62661	....do	3.53	7.47		11.00
62671	Jordon, Josiah H		61.11		61.11
62674	Jewett, Daniel G	19.53	100.00		119.53
62825	Jacobs, George W	230.46			230.46
62847	Jones, William H		100.00		100.00
62867	Jordan, Hezekiah		75.00	100.00	175.00
62922	Johnson, Daniel C	18.70			18.70
62999	Jones, Horace W			50.00	50.00
63064	Johnston, William M	2.55	25.00		27.55
63451	Jahn, Hermann	27.50			27.50
63503	Jacks, John	216.82			216.82
63517	Jones, Landon C	126.41	100.00	50.00	276.41
63600	Jarvis, Benjamin		100.00		100.00
63651	Janes, George M	109.90			109.90
63754	Jackson, Merrick	208.38			208.38
63848	James, Perry (or Parry)	7.93			7.93

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63879	Jones, Harry S	.....	$100.00	.....	$100.00
63899	Jacobs, Francis K	$32.49	.....	.....	32.49
63971	James, Benjamin	5.64	95.00	.....	100.64
63978	Jones, Richard	.....	100.00	.....	100.00
64325	Jackson, Benjamin F	.....	115.00	.....	115.00
64367	Johnson, Alfred	.....	80.65	$50.00	130.65
64416	Johnson, William A	7.70	.....	.....	7.70
64439	Jemison, Isaac	26.00	.....	.....	26.00
64588	Johnson, Jerome B	.....	100.00	.....	100.00
64938	Jones, Henry F	.....	100.00	.....	100.00
64948	Johnson, Freeman	69.95	.....	.....	69.95
65064	Johnson, Volney C	.....	100.00	.....	100.00
65065	Jeneson, David C	.....	100.00	.....	100.00
65150	Jones, Thomas	.....	100.00	100.00	200.00
65676	Jones, Wallace	.....	100.00	.....	100.00
65869	Johnson, James W	3.46	.....	.....	3.46
66421	Jackson, Matthew E	.....	100.00	.....	100.00
66576	Josselyn, Simeon T	.....	100.00	.....	100.00
66898	Judd, George E	.....	100.00	.....	100.00
66937	Johnson, James H	154.08	.....	.....	154.08
67131	Jones, Alonzo	.....	100.00	100.00	200.00
66387	Jones, George W., *alias* Samuel Green	83.14	66.67	.....	149.81
66388	.....do	10.00	.....	.....	10.00
67714	Jewett, Richard H. L	130.39	.....	.....	130.39
67360	Jordan, James	5.50	.....	.....	5.50
68031	Johnson, Charles F	95.99	.....	.....	95.99
67418	Jefferson, Joseph	23.95	.....	.....	23.95
67468	Jones, Cyrus L	.....	100.00	.....	100.00
59578	Johnson, George W	133.30	.....	.....	133.30
25166	Jenkins, Thomas	129.98	.....	.....	129 98
67793	Jacoby, August	.....	100.00	.....	100.00
66268	Jones, Chesley W	34.64	.....	.....	34.64
68199	Jackson, Jobe	180.80	100.00	.....	280.80
68200	.....do	10.00	.....	.....	10.00
66893	Joslin, George T	.....	100.00	.....	100.00
66785	Jarrett, Samuel	483.72	.....	.....	483.72
67287	Jarrel (or Jerold), Samuel	40.82	100.00	50.00	190.82
68044	Jenkins, Oscar D	.....	100.00	.....	100.00
67604	Jay, Charles F	.....	100.00	.....	100.00
68327	Jackson, David	106.48	15.00	.....	121.48
36096	Jewett, Charles F	76.00	40.00	.....	116.00
68674	Jenkins, John	14.74	68.57	.....	83.31
68381	Johnston, Darius W	.....	100.00	.....	100.00
56214	Jones, John M	317.55	100.00	100.00	517.55
66957	Johnson, William C	74.31	.....	50.00	124.31
68973	Jones, Yeamans	.....	100.00	.....	100.00
69139	Jenkins, Luke E	.....	100.00	50.00	150.00
69291	Jones, Jonathan	35.55	.....	.....	35.55
69411	Jones, Timothy T	55.70	.....	.....	55.70
60536	Joseph, Francis	.....	100.00	50.00	150.00
69316	Jones, John	.....	200.00	.....	200.00
69756	Jones, Jesse	30.40	.....	.....	30.40
69132	Jones, Lawrence H	.....	100.00	.....	100.00
68468	Jones, Joshua H	280.47	.....	.....	280.47
69572	Johnson, John	57.50	.....	.....	57.50
66852	Jackson, Robert R	.....	100.00	100.00	200.00
69503	Joseph, Edmond	.....	100.00	.....	100.00
69897	Jarman, William	28.26	100.00	.....	128.26
69185	Jackson, William C	.....	140.00	.....	140.00
69590	Jones, John J	.....	100.00	.....	100.00
69550	Johnson, John P	35.20	25.00	.....	60.20
69883	Jones, George	.....	100.00	100.00	200.00
70413	Jericho, Gustave	.....	100.00	.....	100.00
70054	Jones, John P	30.78	.....	.....	30.78
70175	Jessup, Charles S	66.74	100.00	.....	166.74
69369	Jones, Thomas S	118.80	.....	.....	118.80
55070	James, Josiah	27.90	.....	.....	27.90
70415	Jacoby, Friedrich	156.00	100.00	100.00	356.00
43002	Jackson, Alexander	.....	100.00	50.00	150.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
70031	James, George W	$9.16	$31.11		$40.27
69768	Jackson, Dennis	99 96			99.96
69779	Jamison, Albion B	547.12			547.12
70441	Jackson, George	81.20	195.00		276.20
70442	....do	10.00			10.00
70737	Johnson, Darius	35.40			35.40
70484	Jones, Daniel	10.83			10.83
71037	Jones, Benjamin S	23.12			23.12
64326	Jones, David	121.85			121.85
70826	Jones, Thomas B	439.68			439.68
70819	Jones, Albert G			$50.00	50.00
70821	Joy, Henry D	38.14			38.14
69943	Jacobs, Milton C		100.00		100.00
70385	Jones, Silas	29.38	25.00		54.38
70626	Jones, Wiley		25.00		25.00
71035	Jones, James R	13.47			13.47
70026	Jones, Clarkson	42.90	75.00		117.90
71992	Johnson, Joseph	66.63	95.00		161.63
71214	Kelly, James A	22.30	100.00	50.00	172.30
71215	....do	10.00			10.00
70812	Koon, Calvin A	48.79	75.00	50.00	173.79
71017	Kelly, Michael			100.00	100.00
70204	Kelkenny, Patrick	108.80			108.80
70390	Kissinger, David I		100.00		100.00
70028	Kimble, Thomas V	25.62			25.62
62504	Kraus, Michael		100.00		100.00
9312	Knowles, Byron A	19.06		100.00	119.06
25690	Kelly, Matthew	16.90			16.90
51132	Knowles, Thomas R	282.05			282.05
53558	Klein, Lewis		25.00		25.00
54108	Keller, Lewis	30.99			30.99
56382	Knapp, Lewis		75.00	50.00	125.00
57784	Kemble, William F	18.36			18.36
57860	Koch, Christain J	899.98			899.98
58146	Kramme, Henry		100.00	50.00	150.00
58156	Kimmel, M. V. B	104.28	220.00		324.28
58166	Kirk, John	11.72			11.72
58182	Keeton, John	32.33	100.00		132.33
58183	....do	11.00			11.00
58300	Kain, John	28.60	100.00		128.60
58378	Keyhoe, James F	27.90			27.90
58716	Kendall, Cyrus D	203.78	100.00		303.78
58767	Kays, William	42.20	75.00	50.00	167.20
58898	Keith, Warren C	12.06			12.06
58973	King, Jacob B	470.16		50.00	520.16
59071	Kimble (or Kimbro), William	60.20	100.00		160.20
59151	Krebs, Jacob	53.73			53.73
59218	Kirk, Lester K	144.11			144.11
59220	Kirk, James B	66.18			66.18
59347	Kent, Jackson J	151.18	15.00		166.18
59576	Kile, James H	44.91		50.00	94.91
59829	Kinney, Patrick	199.67	100.00	100.00	399.67
59906	Kerr, Robert W			50.00	50.00
60166	Keith, Henry	74.33	300.00		374.33
60167	....do	10.00			10.00
60422	Kenyon, Dennis	254.74			254.74
60872	Kemper, John	86.07			86.07
60873	Kennicott, Amasa	169.60			169.60
60874	King, Joseph W	131.94			131.94
60875	Kauffman, Jacob	14.28			14.28
60876	Kelly, Bernard		100.00		100.00
60878	Kennedy, John L		100.00	100.00	200.00
60879	Kishbaugh, John		100.00		100.00
60880	Kresge, James M	62.67			62.67
60881	Kocher, Christopher		100.00		100.00
60883	Koonce, Samuel A		100.00		100.00
60886	Kernberger, Andreas			100.00	100.00
61859	Kent, Eugene E	48.00			48.00
62264	Kelsey, Dandridge E	155.51			155.51

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
62695	Konan, Paul	.....	$100.00	.....	$100.00
62710	Ketchum, George E	$55.92	.....	.....	55.20
62778	Kille, David	42.75	.....	.....	42.75
62845	Klee, Frederick	.....	100.00	$50.00	150.00
62864	Kenison, John S	.....	200.00	.....	200.00
62977	Knapp, John S	21.30	100.00	.....	121.30
63003	Kaiser, William	.....	100.00	50.00	150.00
63155	Knee, Uriah L	.....	25.00	.....	25.00
63500	Keese, Francis S	.....	100.00	.....	100.00
63529	Kenney, William J	57.52	.....	.....	57.52
63583	Kent, Albert C	.....	125.00	.....	125.00
63736	Knapp, Bradley	43.44	75.00	50.00	168.44
63881	Karney, Stephen	48.49	25.00	.....	73.49
63886	Kincade, William T	.....	33.33	.....	33.33
63895	Kuhn, William E	16.68	.....	.....	16.68
63929	Knowles, John L	24.93	.....	.....	24.93
63954	Kennedy, James	40.36	75.00	.....	115.36
63976	Kennedy, Daniel	.....	75.00	.....	75.00
63983	Kiser, William F	.....	100.00	100.00	200.00
64096	Kennedy, Patrick J	199.40	100.00	50.00	349.40
64153	Kehr, Henry	.....	100.00	100.00	200.00
64168	Keck (or Keok), Conrad	79.09	.....	.....	79.09
64221	Keeting, Charles W	.....	100.00	.....	100.00
64256	Kirk, Newton T	281.16	.....	.....	281.16
64356	Kennedy, Milton	.....	100.00	.....	100.00
64413	Kear, Isaac	.....	100.00	.....	100.00
64450	King, James W	54.56	33.33	.....	87.89
64932	Kriege, Henry	.....	100.00	.....	100.00
64936	Krum, Jacob	4.95	.....	.....	4.95
64949	Kinsey, Charles S	65.45	100.00	.....	165.45
65052	Kinney, George A	121.20	33.34	.....	154.54
65659	Kraft, William	.....	100.00	.....	100.00
65862	Keiser, Philip E	.....	100.00	.....	100.00
65868	Kimes, Joseph	.....	100.00	.....	100.00
65870	Keefer, James A	.....	100.00	.....	100.00
65959	Knapp, Charles L	6.14	.....	.....	6.14
65960	Kahlert, George	.....	100.00	.....	100.00
65961	Kath (or Cath), Robert	.....	.....	100.00	100.00
66261	Kinder, Ephraim	31.36	100.00	.....	131.36
66265	Kendall, William K	42.45	.....	.....	42.45
66270	Kuhnhoff, Charles	.....	100.00	.....	100.00
66356	Keefer, William H	.....	100.00	.....	100.00
66366	Keegan, Stephen	17.85	.....	.....	17.85
66368	Kelsey, William A	.....	100.00	.....	100.00
66370	Ketchum, Richard C	.....	100.00	50.00	150.00
66428	Knapp, Sylvester	4.86	.....	.....	4.86
66571	Kast, Jermiah N	.....	75.00	.....	75.00
66580	Krughoff, Louis	.....	100.00	.....	100.00
66896	Kinison, Lawrence	9.15	33.33	.....	42.48
66899	Knowles, Percival	.....	100.00	.....	100.00
66214	Kinsley, John G	.....	.....	50.00	50.00
57440	Keegan, Phillip	.....	100.00	100.00	200.00
65950	Kinyon, Milo	6.34	120.00	.....	126.34
66379	Knapp, Abner C	42.29	.....	.....	42.29
66916	King, Franklin M	.....	33.33	.....	33.33
67252	Keplinger, William H	420.77	.....	.....	420.77
66912	Kelly, Patrick	.....	100.00	.....	100.00
66925	Kawell, Gustav	.....	100.00	.....	100.00
66944	Kelley, William V	.....	25.00	.....	25.00
67695	Kistler, Levi	.....	190.00	.....	190.00
67255	Klein, Michael	.....	100.00	.....	100.00
67452	Kemerling, Peter	2.23	.....	.....	2.23
68052	King, John B	.....	100.00	.....	100.90
57204	Knox, Walter D	.....	190.00	.....	190.00
67895	Kephart, Sylvanus	.....	100.00	.....	100.00
67355	Kirsten, William	.....	100.00	.....	100.00
68386	Kennedy, Ronald A	29.48	100.00	.....	129.48
67176	Kain, David	.....	100.00	.....	100.00
67901	Killion John, N	42.10	.....	.....	42.10

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68460	Kleinberg, John	.....	$100.00	.....	$100.00
68435	Kœnig (King), Frederick	.....	10.00	.....	10.00
60882	Kurth, Frederick	$164.51	.....	.....	164.51
67426	Kiles, John	22.81	.....	.....	22.81
68088	Kilgo, George W	92.76	.....	.....	92.76
68110	King, Hezekiah	65.91	.....	.....	65.91
68874	Kuschke, William	.....	100.00	$100.00	200.00
68574	Kellogg, Edgar R	.....	100.00	.....	100.00
69137	Kissinger, Michael	17.81	.....	.....	17.81
69154	Kerr, Samuel C	144.85	.....	.....	144.85
69155	Kessler, Elijah	.....	268.79	.....	268.79
68607	Knott, Alexander	34.81	33.33	.....	68.14
68999	Kester, Alonzo A	48.96	.....	.....	48.96
68910	Kemp, Joseph B	301.17	.....	.....	301.17
68929	Knite, Scott	28.00	100.00	.....	128.00
69017	Kennedy, Thomas H	61.56	.....	.....	61.56
68550	Kelly, Adolphus B	24.06	.....	.....	24.06
69359	Knecht, Michael	239.73	75.00	50.00	364.73
69772	Kirkpatrick, James A	34.47	.....	.....	34.47
69147	Knapp, Charles H	.....	100.00	.....	100.00
69540	Kistler, Francis M	182.76	100.00	.....	282.76
17384	Kilburn, John	59.50	.....	.....	59.50
69776	Kinne, Darwin W	306.23	.....	.....	306.23
69427	Kautner, William H	.....	100.00	.....	100.00
70353	Kenny, Edward L	.....	100.00	.....	100.00
70063	King, Selah W	140.86	.....	.....	140.86
58443	Keeler, Charles F	126.84	.....	.....	126 84
70357	King, Josias R	.....	100.00	.....	100.00
69706	King, Arthur	69.47	.....	.....	69.49
69707	.....do	7.50	.....	.....	7.50
52706	Klein, Henry	33.37	.....	.....	33.37
65713	King, James V	4.15	.....	.....	4.15
70187	Kennedy, Christopher	.....	300.00	.....	300.00
68809	Krause, William F	.....	25.00	.....	25.00
69007	Kelly, Richard M	121.60	.....	.....	121.60
71121	Kelley, Atkison A	78.79	.....	.....	78.79
71122	Karl, Peter	.....	190.00	.....	190.00
71210	Kinder, Thomas	13.40	40.00	50.00	103.40
71438	King, Martin	222.23	95.00	.....	317.23
71327	King, John W	.....	33.33	.....	33.33
71518	Lingle, Paul	16.89	.....	.....	16.89
60809	Lamb, Robert	171.00	.....	.....	171.00
72343	Lyon, Richard	25.64	.....	.....	25.64
71134	Lee, Samuel H	72.21	.....	.....	72.21
69305	Langford, William S	394.25	.....	.....	394.25
71447	Lazear, James R	.....	30.00	.....	30.00
71024	Lahipp, Dennis	73.69	75.00	50.00	198.69
71461	Lapham, Daniel W	28.55	.....	.....	28.55
4575	Lightfoot, William	.....	.....	100.00	100.00
32118	Lewis, William	.....	40.00	.....	40.00
40906	Layton, Joseph	.....	25.00	.....	25.00
54371	Logan, Thomas H	138.89	115.00	.....	253.89
54372	.....do	10.00	.....	.....	10.00
54777	Lewis, Mitchell	42.90	.....	.....	42.90
56477	Lehman, Jeremiah K	.....	200.00	.....	200.00
56940	Lee, General	21.05	.....	.....	21.05
56941	.....do	5.00	.....	.....	5.00
57445	Layman, Sebern J	.....	100.00	.....	100.00
57448	Lorance, Jackson	75.08	.....	.....	75.08
57560	Lancaster, Reuben	466.65	.....	.....	466.65
57847	Lucas, Martin A	56.23	.....	.....	56.23
57850	Lippert, Eugene W	.....	100.00	.....	100.00
58145	Lewis, Benton	.....	.....	50.00	50.00
58389	Lawrence, Simon	5.53	75.00	.....	80.53
58433	Little, William M	12.70	.....	.....	12.70
58588	Loring, Albert	279.46	.....	.....	279.46
58651	Lindley, James S	26.00	.....	.....	26.00
58670	Lecrone, Albert W	31.81	.....	.....	31.81
58727	Love, Abraham	.....	.....	50.00	50.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
58959	Loller, George W	.....	$100.00	.....	$100.00
58970	Lott, Warner	$18.69	15.00	.....	33.69
58972	Lidick, Joseph W	123.41	.....	.....	123.41
59074	Lackins, Harrison	20.76	100.00	.....	120.76
59075	.....do	10.00	.....	.....	10.00
59096	Long, Lewis	.....	115.00	.....	115.00
59098	Lane, Charles H	.....	100.00	.....	100.00
59102	Lasley, George W	.....	100.00	.....	100.00
59105	Lamp, Asa	.....	100.00	.....	100.00
59212	Lord, Charles F	48.57	25.00	.....	73.57
59284	Lampman, Charles V	58.82	.....	.....	58.82
59332	Long, David P	.....	100.00	.....	100.00
59334	Lee, Henry S	198.05	.....	.....	198.05
59441	Lynch, Michael B	167.18	.....	.....	167.18
59471	Lane, Freeman	12.25	100.00	.....	112.25
59711	Lang, Moses	182.25	.....	.....	182.25
59822	Logue, John S	119.31	.....	.....	119.31
59847	Ladoo, Alexander	203.98	200.00	.....	403.98
59903	Lowry, James E	52.26	.....	.....	52.26
60224	Loobey, Michael	.....	25.00	.....	25.00
60235	Larned, Sylvester	145.83	.....	.....	145.83
60254	Landher, John	27.20	25,00	.....	52.20
60537	Lucas, Mat	205.35	100.00	$100.00	405.35
60538	.....do	10.00	.....	.....	10.00
60792	Loka (Lockay), John	109.26	115.00	.....	224.26
61866	Lakner, Michael	40.80	.....	.....	40.80
61892	Letton, Theodore W	136.80	.....	.....	136.80
61894	Ludwig, Oscar	51.12	.....	.....	51.12
61909	Lynch, David J	119.50	.....	.....	119.50
61982	Long, Adam	36.40	.....	.....	36.40
62027	Lyon, Leroy A	.....	80.00	.....	80.00
62188	Leggett, Henry F	.....	100.00	.....	100.00
62207	Larue, William	4.80	100.00	.....	104.80
62265	Luther, C. Frank	74.62	.....	.....	74.62
62267	Lynes, John	285.08	.....	.....	285.08
62271	Littler, John J	.....	100.00	.....	100.00
62414	Little, James	.....	.....	50.00	50.00
62416	Leinen, John	.....	75.00	100.00	175.00
62503	Lewis, Joseph B	59.59	.....	.....	59.59
62595	Lockhart, Davis A	187.83	.....	.....	187.83
62598	Larison, Thomas J	313.93	.....	.....	313.93
62600	Lafferty, George W	.....	100.00	.....	100.00
62601	Lloyd, James	148.56	.....	.....	148.56
62608	La Bar, Alonzo	49.87	.....	.....	49.87
62709	Lindsay, Alexander	96.22	.....	.....	96.22
62830	Loux, William	108.73	.....	50.00	158.73
62834	Langston, Joseph	13.00	100.00	.....	113.00
62856	Leland, John B	29.18	33.33	.....	62.51
63009	Leonard, Michael	.....	17.10	.....	17.10
63151	Lacey, Anderson P	102.43	.....	.....	102.43
63157	Lewis, Comfort M	46.92	33.33	.....	80.25
63222	Lowder, James	23.40	.....	.....	23.40
63226	Lanham, Elias	.....	100.00	100.00	200.00
63234	Lockhart, Benjamin	222.33	100.00	.....	322.33
63235	.....do	11.25	.....	.....	11.25
63250	Large, Thomas	.....	290.77	.....	290.77
63671	.....do	.77	9.23	.....	10.00
63295	Lawrence, John C	.....	100.00	.....	100.00
63311	Ludlow, George A	.....	100.00	.....	100.00
63323	Laubach, Franklin	34.39	.....	.....	34.39
63514	Lones, James L	7.26	100.00	50.00	157.26
63654	Looney, Peter	.....	100.00	.....	100.00
63731	Lovell, Nathan V	59.97	75.00	50.00	184.97
63753	Lawrence, Edwin L	78.96	.....	.....	78.96
63755	Leroy, Jacob	.....	100.00	.....	100.00
63867	Latting, Frederick L	.....	25.00	.....	25.00
63875	Linn, Joseph L	117.50	.....	.....	117.50
63880	Law, Robert C	26.00	.....	.....	26.00
63974	Landrey, Bradley	.....	100.00	.....	100.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64066	Lawson, Henry	$23.31	$100.00	$100.00	$223.31
64070	Long, Charles	37.45			37.45
65011	....do	5.00			5.00
64101	Lynn, Abraham		75.00	50.00	125.00
64108	Lebon, Christian		100.00		100.00
64109	Love, John C	37.87			37.87
64154	Like, James	28.66	75.00		103.66
64165	Little, John W	45.06			45.06
64253	Legate, Hyman M			100.00	100.00
64355	Little, Samuel T		300.00		300.00
64375	Lugenbeel, Andrew J	132.30			132.30
64414	Lafferty, George W	83.00			83.00
64432	Lewis, Ephraim	153.19			153.19
64478	Lee, Edgar		100.00		100.00
64944	Lattimore, Robert	9.50	55.00		64.50
65051	Lannan, Michael		200.00		200.00
65057	Lane, John W		100.00	100.00	200.00
65120	Langenfeld, Francis		100.00		100.00
65932	Laube, William		100.00		100.00
66050	Logan, Thomas		90.00		90.00
66373	....do		10.00		10.00
66253	Lent, Seneca W			50.00	50.00
66362	Laubrick, Christopher F		100.00		100.00
66411	Lockman, Charles A		120.00		120.00
66444	Longden, William	43.68	85.00		128.68
66682	Lewis, Henry	8.72			8.72
67275	Lewis, Abraham	15.93			15.93
57258	Loveless, Sylvester C	138.93			138.93
66632	Landon, David		75.00		75.00
67249	Lemert, Orren D	379.25			379.25
67772	Lahey (or Leahey), William			50.00	50.00
67000	Layham, William	36.00	35.00		71.00
66650	Lamb, Frank		73.63		73.63
67338	Leffler, Gottlobe	69.39	100.00		169.39
65543	Lee, George N	24.72	100.00		124.72
53736	Lenhart, Samuel		25,00		25.00
52545	Laughlin, John		100.00	50.00	150.00
67800	Locke, James R	104.50			104.50
68093	Leavitt, Harrison C		100.00		100.00
66383	Leach, Julius	13.63	300.00		313.63
66384	....do	12.50			12.50
66223	Lunt, Louis H.		100.00		100.00
66226	Libby, Arthur		100.00		100.00
67804	Leritz, Frederick		100.00	100.00	200.00
68056	Larkin, John		100.00		100.00
52087	Landon, Richard	379.15			379.15
67343	Lewis, Henry C	228.85			228.85
68077	Larke, Alured		100.00		100.00
68324	Lambert, Thomas F	33.28			33.28
68451	Leahy, Edward F	38.63			38.63
68382	Lytle, Robert P	2.58			2.58
68055	Lite, Benjamin F	25.13			25.13
68185	Leonard, Loren M			50.00	50.00
68387	Lorimer, William A		100.00		100.00
67905	Lynch, Andrew		100.00	100.00	200.00
67904	Lemmon, John M		100.00		100.00
69135	Lehr, William E	44.20	75.00		119.20
67340	Leamon, William	189.42			189.42
21559	Langlotz, George			100.00	100.00
68977	Lloyd, John C		100.00		100.00
66949	Layland, Peregrin D. F	7.68	33.33		41.01
68441	Lohr, Henry	62.67			62.67
69152	Lamme (or Lamb), Bowen J	8.68			8.68
67184	Law, John N	10.75			10.75
50603	Lloyd, George W		50.95		50.95
68586	Lauble, Christian		100.00	50.00	150.00
55371	Lohrentz, Frederick	305.51			305.51
69020	Littleton, William G		60.00		60.00
69148	Linthurst, Isaac M		100.00		100.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64087	La Count, James	$133.02			$133.02
68961	Long, Isaac N		$100.00		100.00
68683	Ledford, John B		100.00		100.00
69587	Lehmer, George E		100.00		100.00
69430	Lambert, Joseph	25.51			25.51
60785	Land, Nathan	66.88			66.88
70053	Landis, John T	28.53	80.00		108.53
69728	Lewis, John M		100.00		100.00
70351	Latimer, Jeremiah B	7.37			7.37
70473	Leadbeter, Abraham		100.00		100.00
68522	Landram, William J	20.53			20.53
64380	Lantz, John	290.50			290.50
70392	Leeman, Augustus (*see* August Seeman)				
70551	Lehew, William F	113.00			113.00
68802	Londo, Frederick		100.00		100.00
70397	Lemon, George F	16.62			16.62
56794	Law, Samuel A. L	112.74			112.74
70048	Leavell, John	159.00			159.00
70044	Luther, John E	9.82			9.82
70777	Lowth, Nathan	2.79	15.00		17.79
70027	Leaming, Henry	40.22			40.22
70057	Lynn, George W	45.57	100.00		145.57
63112	Latham, Charles H	83.57	240.00		323.57
68069	Logan, Lewis G		90.32		90.32
70774	Leach, Morgan L	131.83			131.83
62146	Lankford, Henry		80.00		80.00
70814	Lawrence, Reuben N	4.75			4.75
71000	Linthicum, Dennis C	137.97	100.00	$100.00	337.97
71001	....do	10.00			10.00
67727	Lan (or Land), America	35.90	300.00		335.90
71252	Lombard, Richard T		100.00		100.00
71451	Lawrence, Samuel J		100.00		100.00
71197	Linville, John		100.00		100.00
71412	Lewis, Charles B		75.00		75.00
70030	Lovely, Clement		100.00	100.00	200.00
71002	Leutz, George		90.00		90.00
71003	... do		10.00		10.00
69784	Lawson, John W. A	32.64			32.64
70389	Lyon, Louis A		100.00		100.00
23999	Mehan, James		8.30		8.30
37579	Morris, Anderson	12.76			12.76
51859	Merimee, John T	6.73			6.73
52484	Moore, Jackson L	94.09			94.09
52776	Miley, George	68.84	75.00		143.84
52939	Merchant, William	10.15	75.00	50.00	135.15
53886	Moore, William	12.53	200.00		212.53
53998	Mott, James	67.75	200.00		267.75
56223	Mitchell, Charles	120.12	33.33		153.45
56529	Mohney, David	102.88			102.88
56635	March, Jacob		220.00		220.00
56936	Marshall, James M		100.00		100.00
56937	Maddox, Samuel F	16.00	100.00		116.00
56948	Morgan, Thomas E			100.00	100.00
57253	Monroe, F. LeBaron	23.25			23.25
57370	Myers, Andrew McD	111.19	100.00	100.00	311.19
57432	Morrison, James R	24.40			24.40
57556	Morrison, James A		66.64	100.00	166.64
57579	Maze, James H		40.00		40.00
57756	Morton, Francis R	195.84			195.84
57766	Murray, Lafayette	46.30			46.30
57842	Miller, John		100.00		100.00
58155	Morton, George	76.54	100.00		176.54
58159	Mumman, Zeno W	157.12	75.00		232.12
58161	Mushrush, William	21.98			21.98
58296	Millthaler, Charles		100.00	100.00	200.00
58338	Mathews, Albert		75.00		75.00
58368	Montegriffo, Agostino			100.00	100.00
58369	Minkler, Jesse D	14.64	100.00		114.64
58382	Matthews, Robert		90.00		90.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
58383	Matthews, Robert		$10.00		$10.00
58441	Maxwell, Thomas H	$23.14			23.14
58575	Murray, James C	138.73			138.73
58579	Magill, William M	247.74			247.74
58587	Mills, Horace F	156.36			156.36
58721	Matthews, Robert P	177.90			177.90
58724	Marvin, Philip O	5.83		$50.00	55.83
58778	Martin, Charles	177.69			177.69
58783	Mullan, Henry C	118.21			118.21
58788	Mitchell, George H	197.47			197.47
58956	Madden, Nelson	34.16	50.00		84.16
58960	Morris, Adrian	5.31			5.31
58971	Monroe, William Y	50.21			50.21
59094	Miller, Ignatz	179.58	100.00		279.58
59110	Moore, William R	185.58			185.58
59229	Moyers, Jacob	136.38	200.00		336.38
59333	Mangan, Michael	38.15		50.00	88.15
59343	Miller, Oliver	97.66	95.00		192.66
59437	Morris, John C	7.75			7.75
59438	Mercer, John D	126.17			126.17
59473	Monroe, James, 1st	12.15	100.00	50.00	162.15
59479	Martin, Samuel	39.61	100.00	100.00	239.61
59480	....do	10.00			10.00
59583	Maloney, John Q	111.47	75.00	50.00	236.47
59717	Mason, Pethnel	225.69			225.69
59722	Mercer, William M	88.44			88.44
59725	Miller, Harvey H		100.00		100.00
59772	Main, James H	6.90	100.00		106.90
49773	Mulford, Nelson	24.00	275.00		299.00
59790	Miller, Nicholas W		25.00		25.00
59838	Moran, John	11.39			11.39
59841	Martin, William	115.95	55.00		170.95
59842	Magee, Marshall		100.00	50.00	150.00
59849	Maguire, John	62.47			62.47
59872	Morrell, Henry W		100.00		100.00
59875	Moore, William		100.00		100.00
59877	Martin, William		190.00		190.00
1274	Manning, Absalom		75.00		75.00
59894	Murphy, Joseph L	17.86			17.86
60234	Montague, Calvin S	78.78			78.78
60237	Metcalf, Irwin J	6.60			6.60
60252	Miller, Michael		100.00		100.00
60481	Micha, Henry	49.68			49.68
60599	Maloney, William		100.00		100.00
60602	Martin, Elias		100.00		100.00
60607	Mendenhall, Nathan H	223.98			223.98
60788	Moran, Michael	84.60			84.60
60868	Moran, Frank E		100.00		100.00
61903	Marks, Samuel B	75.45			75.45
62098	Mackey, Thomas B	226.00			226.00
62101	Moore, Robert S	129.26			129.26
62103	Moran, John B	184.10			184.10
62108	Murray, John			100.00	100.00
62184	Mauderbach, B. F	362.77			362.77
62197	Moorman, Henry	10.33	100.00		110.33
62259	Middleton, William N	16.67			16.67
62261	Miller, John K	66.02			66.02
62419	Moffat, Alexander		100.00		100.00
62606	Murphy, William A. E	28.00			28.00
62662	Madden, James A		92.53		92.53
62663	....do	3.53	7.47		11.00
62698	Messemer, Casper	55.70			55.70
62701	Myer, Leo	64.02	20.00		84.02
62788	Miller, William H		100.00		100.00
62813	Mott, Frank	82.95			82.95
62824	Mills, James J	270.13			270.13
62833	Morris, Lemuel	181.89	100.00		281.89
62853	Moore, Andrew J	36.89	33.33		70.22
62993	Meyer, Christian	1.96	100.00		101.96

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63049	Morse, John T			$100.00	$100.00
63241	Massey, James		$190.00		190.00
63242	....do		10.00		10.00
63244	Mason, Samuel	$80.05	100.00	100.00	280.05
63245	....do	10.00			10.00
63274	Malkson, George		100.00	100.00	200.00
63277	Mountfort, William		100.00		100.00
63281	Murnane, Thomas		100.00		100.00
63286	Maitland, Joseph	62.86	15.00		77.86
63288	Mitchell, Joseph L		200.00		200.00
63299	Morrow, Richard		100.00		100.00
63312	Mobley, Thomas		160.00		160.00
63496	Matha, Joseph	51.56			51.56
63520	Morgan, John		50.00		50.00
63521	Malone, Lawrence H		200.00		200.00
63684	Myers, Jerry	229.83	100.00	100.00	429.83
63742	Moore, Wilson B	38.13			38.13
63749	Merriman, Clark S	58.52			58.52
63770	Merritt, Miles		180.00		180.00
63850	Miller, Collins		68.72	42.00	110.72
64231	....do		10.00		10.00
63853	Merten, Frederick		25.00		25.00
63864	Miller, John H		85.00		85.00
63868	Miller, Jacob		15.00		15.00
63905	May, Robert C	224.79	100.00	50.00	374.79
63911	Meeks, John A	34.17	150.00		184.17
63960	Matteson, Orlando	41.63			41.63
63964	Meacham, John F	59.77			59.77
63966	Moore, Samuel	596.13			596.13
63967	Mefford, Eli	58.93			58.93
64014	Mennecke, William		100.00		100.00
64015	Moore, Charles A	31.97			31.97
64017	Martin, Warren		100.00	100.00	200.00
64023	Mitchell, John	15.22	75.00		90.22
64026	Marvin, Joseph T		100.00		100.00
64027	Milliken, John A		75.00		75.00
64028	Murray, Charles M		100.00		100.00
64031	Macy, William W	151.70	100.00		251.70
64037	Miller, John	17.00			17.00
64042	Miller, William H	52.28			52.28
64099	Mead, Sylvester E		100.00		100.00
64236	Martin, Isaac		58.15		58.15
64255	Musick, Lewis S		100.00	100 00	200.00
64258	Meyer, Moritz		100.00	100.00	200.00
64264	Meyer, Joh	6.05			6.05
64274	Merrill, Samuel	30.14			30.14
64323	Maxwell, John		93.48		93.48
64358	Mundy, John J		135.00		135.00
64363	Montgomery, James B		100.00		100.00
64395	Mills, Allen W		100.00		100.00
64396	Milliron, Joseph	101.48	133.33		234.81
64397	Murray, Thomas H	53.66			53.66
64401	Miller, David	64.20	15.00		79.20
64409	Marsh, Thomas		100.00		100.00
64412	Moore, Robert M			100.00	100.00
64420	Maner (or Mehner), Joseph		235.00		235.00
64434	Mains, John	11.87	100.00	50.00	161.87
64484	Medlin, Clark A		140.00		140.00
64585	Morrison, Samuel H		100.00		100.00
64586	Marsh, George W	18.48			18.48
64716	Mulliken, Samuel S		25.00		25.00
64722	Manning, James W		100.00		100.00
64892	Martin, Miner	.90	25.00		25.90
64893	....do	6.00			6.00
64940	Meyer, Bernard	4.95			4.95
64942	Miller, John G		100.00	100.00	200.00
64971	Marshall, George	103.61			103.61
64975	Milholland, Thomas J	55.80			55.80
64985	Miller, Harmon L	24.42	100.00		124.42

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
65016	Myers, Nelson	.....	$190.00	.....	$190.00
65017	....do	.....	10.00	.....	10.00
65146	Mudgett, Gilman C	$150.60	.....	.....	150.60
65347	Maxwell, John	40.88	.....	.....	40.88
65656	Morton, Howard	.....	100.00	.....	100.00
65674	Maupin, alias McGuire, Ryland	25.00	33.33	.....	58.33
65675	....do	9.50	.....	.....	9.50
65941	Mallison, James	.....	.....	$100.00	100.00
66555	Monroe, James	.....	75.00	.....	75.00
66637	Meserole, Nicholas W	.....	100.00	.....	100.00
66641	Menard, John	11.57	.....	.....	11.57
66644	Murphey, William F	45.93	.....	.....	45.93
66683	Magruder (or McGruder), James	.....	100.00	.....	100.00
66744	Mounce, Smith	14.29	.....	.....	14.29
66746	Maher, Michael J	.....	.....	50.00	50.00
66749	Miller, William P	30.57	.....	.....	30.67
66911	Maze, A. B	.....	100.00	.....	100.00
66915	Meyer, Henry, or Heinrich Minger	.....	100.00	.....	100.00
66918	Morgan, Patrick	50.70	100.00	.....	150.70
56290	Mattox, William	85.90	.....	.....	85.90
58162	Mitchell, George H	66.18	.....	.....	66.18
59582	Mahone, John H	.....	100.00	43.14	143.14
66646	Mehaffie, Andrew	68.39	25.00	.....	93.39
30469	Moore, Solomon	.....	240.00	.....	240.00
67712	Miles (or Mills), John	.....	45.00	.....	45.00
67713	....do	.....	5.00	.....	5.00
67592	Moore, Joseph	.....	75.00	.....	75.00
67158	Meyers, William	23.47	.....	.....	23.47
6739	Moore & Co., W. H. (W. H. Moore, surviving partner), owners of paymaster's check	12.31	.....	.....	12.31
50595	McClerg, Josiah	53.56	.....	.....	53.56
55740	McCue, James	90.96	25.00	.....	115.96
56933	McWilliams, John	.....	100.00	.....	100.00
57369	McIntee (McIntyre), Arthur	.....	100.00	100.00	200.00
57450	McMurtry, William A	46.90	.....	.....	46.90
57597	McWethy, Melancthon	10.68	.....	.....	10.68
58019	McCafferty, Thomas	.....	100.00	.....	100.00
58165	McCormick, John T	.....	100.00	100.00	200.00
58185	McIntire, Peter	90.95	.....	.....	90.95
58186	....do	7.50	.....	.....	7.50
58297	McNally, Anthony	.....	25.00	.....	25.00
58384	McLain, Andy, alias Andy Parker	38.22	100.00	.....	138.22
58385	....do	10.00	.....	.....	10.00
58457	McDonald, John, alias John Bowers	.....	100.00	100.00	200.00
58585	McCaleb, David L	46.81	.....	.....	46.81
58654	McReynolds, Jonathan C	.....	100.00	100.00	200.00
58667	McMillan, William F	91.56	.....	.....	91.56
58780	McManus, Isaac	606.00	.....	.....	606.00
58955	McCann, William	.....	100.00	.....	100.00
59103	McKinsey, Mordecai	.....	100.00	.....	100.00
59161	McConnell, David	.....	100.00	.....	100.00
59213	McCormick, Stewart	4.88	25.00	.....	29.88
59221	McClellan, George W	66.10	100.00	100.00	266.10
59226	McMillen, James E	.....	100.00	.....	100.00
59227	McCall, James	22.97	100.00	.....	122.97
59461	McCormick, Michael	254.10	.....	.....	254.10
59642	McNally, John H	.....	100.00	.....	100.90
59785	McKoon, Morgan L	174.23	55.00	.....	229.23
59844	McNeill, Martin, alias Wallace McKenny	4.51	100.00	.....	104.51
59892	McChesney, James P	101.41	.....	.....	101.41
60154	McCoy, Harrison	18.26	100.00	.....	118.26
60155	....do	10.00	.....	.....	10.00
60211	McMillan, John W	15.87	.....	.....	15.87
60213	McTigue (or McTighe), Michael	13.00	100.00	.....	113.00
60221	McAnallen, James P	.....	100.00	100.00	200.00
60592	McCall, John	37.26	100.00	.....	137.26
61340	McNew, John O	.....	100.00	.....	100.00
61852	McAllister, George W	.....	8.34	.....	8.34
61853	McHenry, David W	115.22	100.00	50.00	265.22

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
61900	McKee, J. Harvey	$179.02		$50.00	$229.02
61976	McNamara, Christopher	28.80	$15.00		43.80
62094	McCloud, Jacob	93.10	100.00		193.10
62182	McKenzie, John W	25.75			25.75
62272	McRobins, William	30.75			30.75
62604	McDonald, Minard	42.83			42.83
62699	McKee, Daniel	236.35	100.00		336.35
62782	McClung, Charles A		100.00		100.00
63279	McCabe, Patrick	61.77			61.77
63374	McCain, Alexander		100.00		100.00
63470	McFarland, Edwin C		100.00		100.00
63505	McFadden, Michael		165.00		165.00
63746	McCollum, Alfred	39.97			39.97
63752	McHolland David A	532.36			532.36
63757	McGovern, Michael	10.93			10.93
63894	McMahon, James	8.74	60.00		68.74
63957	McCully, John H., alias Richard Dobbins	55.32			55.32
64030	McGonigle, Hugh		100.00		100.00
64048	McNaught, Thomas A	128.48			128.48
64257	McCauley, Jacob	23.34			23.34
64365	McMaster, William L		100.00		100.00
64398	McGee, William	81.99			81.99
64580	McCleary, John D	131.57			131.57
64706	McCarty, Cicero		100.00	50.00	150.00
64727	McNees, David C		100.00		100.00
65029	McGee, Dennis	61.37			61.37
65030	ditto	7.50			7.50
65119	McLain, John S		100.00		100.00
65337	McWethy, John	3.44			3.44
65953	McCabe, Simon	53.34	15.00		68.34
66065	McComber, Alexander	10.63	15.00		25.63
66814	McElwee, James	4.52	100.00		104.52
66560	McClellan, James K. P		120.00		120.00
66645	McNair, Robert N	9.52	95.00		104.52
66914	McFadyen, David		100.00		100.00
67152	McLellan, John		100.00		100.00
67351	McMahon, John	66.20	125.00		191.20
67795	McMillan, Alexander F	133.00			133.00
65674	McGuire, Ryland. (*See* Ryland Maupin.)				
66683	McGruder, James. (*See* Magruder.)				
56807	McAuliffe, M. (*See* Michael Sheehan.)				
66778	Mitchell, Benjamin O	141.80	75.00		216.80
67354	Merritt, Green F. M		100.00		100.00
65875	Mitchell, George	54.52			54.52
67790	Myrick, George		100.00		100.00
67263	Miller, Anthony W	115.35	275.00		390.35
66999	Mallory, William Price	64.48			64.48
67356	Modlin, Nathan		25.00		25.00
67318	Martin, Levi F	30.51	300.00		330.51
67319	ditto	11.00			11.00
66224	Millett, Henry R		100.00		100.00
67451	Mason, Frederick E	10.03			10.03
67770	Mullenix, Edward E		100.00		100.00
68172	Macnamara (or McNamara), Daniel G		100.00		100.00
67725	Moore, William		96.20		96.20
67726	ditto	6.20	3.80		10.00
67801	Manning, William C	59.20			59.20
67701	Murry, Michael	25.99	150.00		175.99
67357	Majors, Taylor	45.22	55.00		100.22
66747	Meyer, John J	47.34			47.34
67369	Mullett, William		100.00		100.00
68191	Million, Beverly		90.00		90.00
68192	ditto		10.00		10.00
68179	Marvin, Andrew J	16.46	50.00		66.46
68175	Martin, Achilles		100.00		100.00
68057	Minton, William P	29.43			29.43
67722	Mertbanks, Lewis	88.17	100.00	100.00	288.17
67723	ditto	10.00			10.00
68237	Morgan, Alfred A	80.47			80.47

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68097	Marshall, John		$100.00		$100.00
68098	Molloy, John		100.00		100.00
67769	Mayer, Henry F		100.00		100.00
68184	Murray, Robert T	$60.76	25.00		85.76
64265	Merz, John		100.00	$100.00	200.00
68604	Mortimer, David B		100.00		100.00
68206	Munday, James	33.66	300.00		333.66
68122	Meyer, John B		100.00		100.00
68544	Miller, Henry	375.77	100.00		475.77
68545	....do	10.00			10.00
68241	Maine, Perry J		140.00		140.00
68390	Mathey, Edward G		100.00		100.00
68109	Moore, James	11.37			11.37
68186	Minerd (or Minard), Andrew			50.00	50.00
68601	Mendenhall, John B		100.00		100.00
68459	Marshall, Benjamin W		100.00	100.00	200.00
68577	Miller, Joseph		100.00		100.00
68879	Mennig, George	25.71			25.71
66965	Milz, Nicholas	59.78			59.78
68583	Martin, George W		100.00		100.00
68582	Miltenberger, John W		50.00		50.00
67791	Mason, Levi P	102.20	150.00		252.20
69175	Milligan, Alvin	42.73			42.73
69351	Mains, Thomas		13.40		13.40
68953	Murphy, Benjamin A	81.16			81.16
68570	Mark, Lawrence (or Laurenz)	25.77	120.00		145.77
67170	Martin, William H	33.79			33.79
69174	Mackey, John	26.20			26.20
69352	Mann, William	37.68			37.68
69656	Meyer, Marcus T	47.76	100.00		147.76
55443	Mefford, William H		82.21		82.21
69752	Murray, Benjamin H		100.00		100.00
67186	Moore, John C. W		100.00		100.00
64239	Marshall, Scott		10.00		10.00
69548	Merrill, Orville B		100.00		100.00
69364	Moore, John B	255.93			255.93
68470	Myers, William W	32.15			32.15
70125	Meeks, James		290.00		290.00
70126	Meeks, James		10.00		10.00
67185	Martin, Peter A	13.00			13.00
70012	Morgan, David T		100.00		100.00
68799	Mackey, Samuel E	159.90			159.90
69895	Morehead, Jerry	34.43	150.00		184.43
69896	....do	10.00			10.00
62208	Murray, Zachariah	32.53			32.53
70355	Moorland, Wesley		100.00		100.00
69586	Mitchell, Chauncey F		100.00		100.00
70340	Morley, William L			100.00	100.00
69428	Murdock, James E		100.00		100.00
70193	Markland Garah	19.33			19.33
69293	Mullen, Thomas	197.63			197.63
69296	Manning, William C	459.74			459.74
66449	Martin, Robert N	231.72			231.72
69666	Marshall, Hugh	104.76			104.76
70155	Montague, Cave		100.00		100.00
62502	Müller (Mueller), Daniel A			100.00	100.00
69879	Montague, Denard		100.00		100.00
69775	Mallison, James P	89.46	33.33		122.79
70481	Miler (or Miller), Andrew J	188.49	290.00		478.49
70612	Miller, Sires B		25.00		25.00
70023	Mullin, Ozias	86.56	50.00		136.56
68754	Miller, Frederick	253.42			253.42
69908	Mosely, Alexander E		190.00		190.00
69909	....do		10.00		10.00
69306	Muma, Charles A	2.05			2.05
70359	Martin, Charles N	95.25	100.00		195.25
68525	Martin, John	31.79	340.00		371.79
67463	McNeil, Hugh	170.81			170.81
66954	McMillan, W. A	45.62			45.62

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68243	McDowell, Frederick G	.....	$100.00	.....	$100.00
66275	McHillard, John, or John M. C. Hillard	$174.26	100.00	.....	274.26
55759	McConnelee, William J	75.36	.....	.....	75.36
68176	McElwee, Hugh	23.83	100.00	.....	123.83
68235	McHugh, Barney	.....	100.00	.....	100.00
68208	McIntire, Robert	39.47	155.00	.....	194.47
68209	.....do	10.00	.....	.....	10.00
68871	McVicker, John R	.....	33.33	.....	33.33
68060	McManus, Lafayette M	53.23	.....	.....	53.23
68086	McGuire, Frank M	258.90	.....	.....	258.90
69111	McGonnigle, William	.....	25.00	.....	25.00
68210	McMillen, Sandy	84.01	.....	.....	84.01
59283	.....do	7.50	.....	.....	7.50
54220	McClain, John R	101.20	.....	.....	101.20
68446	McElhiney, Robert	48.79	.....	.....	48.79
66066	McDevitt, William F	.....	100.00	.....	100.00
68549	McDaniels, Adam	120.67	100.00	.....	220.67
69066	McConnell, George W	135.37	.....	.....	135.37
69121	McCormick, Charles	.....	100.00	.....	100.00
69575	McCandless, Samuel	.....	100.00	.....	100.00
69367	McMahon, William R	151.59	.....	.....	151.59
67190	McLean, George W	.....	100.00	.....	100.00
70122	McCord, George	35.63	100.00	.....	135.63
70123	.....do	10.00	.....	.....	10.00
70332	McCracken, George W	.....	100.00	.....	100.00
70333	McQuillan, Nathan G	.....	100.00	.....	100.00
70151	McKee, William	.....	100.00	.....	100.00
69581	McIlwaine, Oliver S	.....	100.00	.....	100.00
26262	McCluskey, Thomas A. E	366.94	.....	.....	366.94
70164	McKenna, Alexander	36.67	.....	.....	36.67
68521	McCampbell, James H	221.12	.....	.....	221.12
70118	McGee, Ejan or Eugene	103.53	100.00	.....	203.53
70119	.....do	10.00	.....	.....	10.00
70180	McLarren, Edward	32.84	.....	.....	32.84
70419	McConnell, Daniel W	1,060.97	.....	.....	1,060.97
69301	McKee, George B	45.91	.....	.....	45.91
68520	McCobb, James M. (*See* Cobb)				
71274	Miller, Albert J	20.16	.....	.....	20.16
70450	Minnis, Jackson	148.17	100.00	$100.00	348.17
71211	Minnis, Jackson	10.00	.....	.....	10.00
71138	Mahoney, John S	146.26	.....	.....	146.26
71199	Musick, Spencer	.....	100.00	.....	100.00
71137	Murphy, Marcena M	3.48	.....	.....	3.48
71420	Maclay, William P	.....	100.00	.....	100.00
71551	Martin, John	.....	100.00	.....	100.00
71041	Mayer, Elias F	58.85	.....	50.00	108.85
71313	Murphy, William	2.90	20.00	.....	22.90
71297	Manges, Henry F	94.73	.....	.....	94.73
71694	Mariner, George F	158.00	.....	.....	158.00
71141	Moon, Irvin C	26.54	.....	.....	26.54
71521	Mowrey, John	18.15	.....	.....	18.15
71258	Miller, William	.....	100.00	.....	100.00
71319	Myers, William E	14.92	.....	100.00	114.92
71554	Moore, Stephen W	.....	100.00	.....	100.00
71146	Mumford, Grafton	.....	100.00	.....	100.00
71281	Mullen, Daniel	456.26	.....	.....	456.26
71513	McCurdy, William H	39.28	.....	.....	39.28
71301	McKenzie, George W	.....	100.00	.....	100.00
71452	McBride, Thomas	2.68	16.67	.....	19.35
71421	McCune, Alexander M	.....	100.00	.....	100.00
69303	McMillen, Jacob	162.23	.....	.....	162.23
69875	McDonald, Wallace	68.10	.....	.....	68.10
71524	McManus, John	27.57	.....	.....	27.57
71692	McComb, John J	36.77	.....	.....	36.77
70569	McKelver, John C	.....	74.00	100.00	174.00
71357	McDowell, James H	.....	100.00	.....	100.00
69810	McCune, Washington	32.06	.....	.....	32.06
56900	Morgan, Asa	12.66	.....	.....	12.66
70382	Mathews, Peter	.....	100.00	.....	100.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
71257	Millard, Benjamin F	$122.64	$135.00		$257.64
70025	Moore, William D	104.88			104.88
70742	Miller, Sheridan F		100.00		100.00
70145	Moffitt, Alexander S	79.06			79.06
70185	Mead, Henry W	129.11	75.00		204.11
63855	Mangold, Jacob	31.47	100.00		131.47
67134	Moake, George W	54.00			54.00
70448	Moore, George		64.26		64.26
70449	do		7.50		7.50
71472	Morris, Josiah V		60.00		60.00
70618	Moody, Benjamin	81.57	50.00		131.57
71432	Morrill, Isaac	114.00	100.00		214.00
72300	Millward, Frank	52.49			52.49
70379	McKenizy Thomas	80.08			80.08
68523	McDermott, James	213.69			213.69
51173	Noyes, Freeman S	144.86			144.86
57717	North, Charles		100.00		100.00
58184	Nolin, Lewis, alias Louis Noles	30.80	100.00	$100.00	230.80
58455	Neill, William A		100.00	100.00	200.00
58463	Nevergold, Henry	93.90	240.00		333.90
58763	Nall, Alfred T	44.79			44.79
58962	Narrid (Nard), Joseph I	29.48			29.48
59211	Nolan, James H	39.00			39.00
59787	Northrop, Henry H	33.59			33.59
60223	Nolan, Thomas	20.37	75.00		95.37
60226	Noyes, Nathan		100.00		100.00
60543	Nally, Butler		94.21		94.21
60544	do	4.21	5.79		10.00
60726	Nichols, Elijah		100.00		100.00
60804	Nixon, Miles S	23.93			23.93
62258	Northcott, Benjamin F	30.00			30.00
62292	Noteman, Darius	259.00			259.00
62300	Neer, Milton	55.40			55.40
62415	Nutting, Henry W. G		100.00		100.00
62506	Nixon, Joseph H		200.00		200.00
62659	Neil, Henry	2.46	155.00		157.46
62859	Norwood, Cyrus	26.87			26.87
62866	Nash, Francis J			100.00	100.00
63603	Nickel, William	34.81			34.81
63887	Newbert, Ambrose, alias Jas. Burke	145.98	100.00		245.98
64098	Newton, Julius C		100.00		100.00
64229	Neville, Timothy F	298.05			298.05
64245	Nutter, Joseph	91.47	100.00		191.47
64246	do	10.00			10.00
64261	Napier, Stephen	55.65	100.00		155.65
64269	Niederer, Gustav		100.00		100.00
64313	Norman, Joseph M		33.34		33.34
64403	Nye, John A		100.00		100.00
65053	Nichols, William R	34.23	100.00		134.23
65066	Nicor, Edwin		100.00		100.00
65339	Nogle, John A		33.33		33.33
65865	Nunemaker, Jacob			89.92	89.92
65884	Nowland, Edwin A	9.62			9.62
66222	Newcomb, Oliver		100.00		100.00
66425	Nettleton, Daniel W	181.04	100.00		281.04
66439	Nesbit, James	199.50			199.50
56289	Null, Joseph B	60.85	180.00		240.85
64284	Newton, John C	34.51			34.54
65250	Newell, Velouris		100.00	50.00	150.00
67154	Nickerson, Eugene		100.00		100.00
66446	Nutter, Calvin	102.70	33.33		136.03
64636	Nickel, George	19.41	100.00		119.41
68992	Nolan (or Noland), John		100.00		100.00
67146	Newton, Lyman L	78.00			78.00
67806	Nutt, William	50.95	100.00		150.95
68074	Naylor, Samuel Y		100.00		100.00
69153	Norris, George R	65.08			65.08
68444	Newman, Wesley	35.53			35.53
69142	Ney, John	3.59			3.59

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68589	Norman, James	$102.66	$240.00		$342.66
66969	Nowles, James E	179.85			179.85
70129	Norfleet, Robert	100.15	100.00		200.15
70130	....do	10.00			10.00
69180	Northcott, Joseph R	15.14	75.00	$50.00	140.14
63422	Newton, Horace D		100.00		100.00
70356	Nesbitt, William H	66.66	15.00		81.66
70178	Nessle, William H		100.00		100.00
68804	Newell, Stewart		100.00		100.00
70502	Newsome, Jefferson		90.00		90.00
70503	do		10.00		10.00
69940	Newland, Abner L	138.90	100.00		238.90
71231	Nunn, Eli	136.73	100.00		236.73
71016	Nicholson, John P		100.00		100.00
71411	Nixon, William R			100.00	100.00
71434	Norris, James M		100.00		100.00
70733	Olden, Benjamin F	91.12			91.12
63441	O'Donnell, William	71.54			71.54
645024	Owens, Thomas J	55.46	75.00		130.46
29425	Owens, James	29.34	200.00		229.34
49656	Owen, Calvin	10.50			10.50
58590	Olney, George W	46.25			46.25
58989	O'Connor, Hiram	11.64			11.64
59352	O'Donohue, Timothy	12.35			11.35
59457	Osmers, Bruno		100.00		100.00
59475	Orfurd (or Offert), George	9.05	100.00	100.00	209.05
59476	....do	10.00			10.00
59978	O'Hair, Houston		100.00	50.00	150.00
60219	O'Neill, Rodger		100.00	100.00	200.00
62676	O'Connor, Francis M	46.13	75.00		121.13
63005	Owen, Sherman W	4.39	100.00	50.00	154.39
63464	O'Brian, Timothy	14.99	40.00		54.99
63877	Osborn, Marshall	115.53	125.00		240.53
63901	O'Brien, Timothy	40.37			40.37
64169	Odell, Dyckman		100.00		100.00
64220	Osbon, George W	16.09			16.09
64237	Oldham, Dock	36.85	100.00		136.85
64238	....do	11.00			11.00
64262	Overman, James L		100.00	100.00	200.00
64315	O'Neal, Patrick		33.34		33.34
64428	Owens, Benjamin O	15.54	33.33		48.87
65131	Orndorff, Thomas L	83.60			83.60
66640	Orrick, Joseph		100.00		100.00
62297	Otis, Norman L	83.99			83.99
66382	Odell, Henry	16.59			16.59
66648	Oleson, Rasmus		300.00		300.00
67132	Orcutt, Edwin C. W	63.87	25.00		88.87
66945	Odiorne, Leonard M	85.23	80.00		165.23
68174	Ormsby, Orange B		100.00		100.00
66910	Onslow, James		100.00		100.00
68120	Owen, Gabriel H		100.00		100.00
68542	Ora (or Orey), Tobias	229.06	100.00	50.00	379.06
68543	....do	10.00			10.00
28285	O'Grady, William L. D	34.92			34.92
69115	O'Briant, Andrew	155.64	66.67		222.31
68926	Owsley, Washington		100.00		100.00
69697	Ousley, George	104.55	100.00		204.55
69757	Overton, Percen (or Pierson)	32.94	100.00	100.00	232.94
69578	Owens, Joseph M		100.00		100.00
53224	Oxley, William H	35.10	25.00		60.10
69030	Owens, Daniel D	57.84	25.00		82.84
62173	Osborn, Michael W	34.23			34.23
70559	Ogan, Philip M		100.00		100.00
71044	O'Malley, John	15.98	100.00		115.98
71436	Ordway, Albert	58.95			58.95
70327	Ottinger, Jacob		90.91	50.00	140.91
70388	Ogden, Herbert G		100.00		100.00
71318	O'Keefe, John			90.00	90.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
71241	Owens, William	$5.73	$25.00		$30.73
71677	O'Connor. Thomas	22.64			22.64
71777	Owsley, Milton T		190.00		190.00
71778	do		10.00		10.00
71358	Palmer, James H		100.00		100.00
70553	Pitman, George W	87.06			87.06
42415	Pope, Horace H	234.04			334.04
71440	Prescott, Thomas C	156.20			156.20
62209	Piggins, Ismeal	39.00	100.00		139.00
62210	do	10.00			10.00
71573	Phifer, John		25.00		25.00
70179	Piper, Samuel B	112.84	100.00		212.84
64105	Potter, Edward	18.85	100.00		118.85
14418	Picon, Terence	24.01			24.01
49747	Payne, Thomas J	146.41			146.41
50384	Pearson, Henry		263.54		263.54
51414	Pettis, Tolliver		190.00		190.00
53988	do		10.00		10.00
52177	Prater, William		75.00	$50.00	125.00
52342	Price, Isaiah	98.30			98.30
54237	Pernell, Jenkins		2.50		2.50
55758	Pursel, William	387.87	100.00		487.87
57132	Pinkham, Thomas B		100.00	100.00	200.00
57405	Porter, Robert	78.26			78.26
58026	Palmer, Charles R		160.00		160.00
58363	Peeler, Charles		165.00		165.00
58364	Pearce, Christopher T	172.10			172.10
58434	Parcher, Lyman	83.13			83.13
58572	Phelfrey, James W	80.13	100.00		180.13
58669	Pinkston, Lewis L	123.48			123.48
58754	Powers, William		100.00		100.00
58765	Plumlee, William W	10.53	100.00		110.53
58782	Pepper, John C	89.28			89.28
58785	Parker, Justin N	107.30			107.30
58895	Pennypacker, Galusha	33.60			33.60
58953	Phillips, Spencer	9.81	25.00		34.81
59154	Pettis, Frederick		100.00		100.00
59216	Peifer, Louis J	117.59			117.59
59217	Pontious, George W		375.00		375.00
59348	Packard, James B		100.00		100.00
59353	Pomeroy, Lewis S	42.57	35.00		77.57
59357	Packard, George P		100.00		100.00
59358	Proctor, Amos J		25.00		25.00
59362	Perry, Charles C	122.39			122.39
59368	Parson, John		25.00		25.00
59436	Parks, Benjamin T	357.29			357.29
59724	Platter, John A	146.56			146.56
59727	Potter, Talbert D	11.05			11.05
59728	Penny, Elijah W	73.64			73.64
59789	Perrott, John	10.56			10.56
59811	Pierce, Daniel H	30.37			30.37
59850	Pierce, Frank	105.83	15.00		120.83
59889	Parks, John A			100.00	100.00
60217	Patterson John T	70.74			70.74
60269	Pysher, Stephen G		100.00	100.00	200.00
60472	Parker, John F	72.55			72.55
60489	Pier, Colwert K	77.81			77.81
60575	Parr, Samuel B		169.02		169.02
60600	Pippin, Barnett M		100.00		100.00
60606	Poulson, Andrew J	25.67			25.67
60780	Powell, John F. M	3.55	33.33		36.88
60808	Phillips, James H			100.00	100.00
60851	Pinkerton, Hugh		75.00		75.00
61335	Pike, William H		100.00		100.00
61870	Pestell, John	2.75			2.75
61895	Perry, Alexander R	16.15	15.00		31.15
61897	Palmer, James P		70.00		70.00
61986	Pfost, William	15.17			15.17
62181	Pierce, David	14.30			14.30

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
62251	Patten, James R	$54.28			$54.28
62268	Partridge, William H		$100.00		100.00
62275	Perry, Ebenezer P		100.00		100.00
62294	Pasha, Angelo	51.03	25.00		76.03
62307	Plumly, M. W		100.00		100.00
62309	Pirkin, Frederick	13.61	200.00		213.61
62603	Pierce, Elisha	52.17	210.00		262.17
62840	Putnam, David E	71.25			71.25
62848	Pence, Peter	20.44			20.44
63050	Powell, William R			$50.00	50.00
63152	Price, William P	30.83			30.83
63167	Pyers, Stephen		100.00		100.00
63212	Phillips, Calvin B		100.00	100.00	200.00
63213	Putnam, Samuel A		100.00	100.00	200.00
63214	Patterson, Frank G		100.00		100.00
63217	Pierce, Joseph	63.00	95.00		158.00
63223	Parker, Matthew W		100.00		100.00
63238	Pilgrim, Simon V	260.33			260.33
63371	Poe, Charles N		105.71		105.71
63653	Proctor, Sidney		100.00	100.00	200.00
63738	Potts, Jonas		73.61		73.61
63890	Paul, James	80.44	33.33		113.77
63903	Perkins, Joshua	53.86	100.00		153.86
63965	Porter, Samuel D	141.28			141.28
63988	Poor, Washington		100.00		100.00
64001	Pitcher, Menzo A			50.00	50.00
64102	Pierce, Samuel W		100.00		100.00
64107	Peacock, Smith J			100.00	100.00
64152	Pearsall, Henry		100.00		100.00
64217	Perkins, Hiram E	61.10			61.10
64223	Parmelee, Uriah N	125.37	35.00		160.37
64252	Pottter, John		100.00	100.00	200.00
64329	Perkins, Spencer			98.49	98.49
64354	Peine, Gustavus		100.00		100.00
64362	Pegg, Thomas	39.53	80.00		119.53
64364	Pratt, Richard		100.00	100.00	200.00
64115	Proctor, Joseph			100.00	100.00
64417	Pickett, Julins W	374.08			374.08
64479	Platt, Frederick C		100.00	100.00	200.00
64489	Parks, Orson L		100.00		100.00
64577	Pearsall, Uri B		100.00		100.00
64578	Phenn, William		160.00		160.00
64589	Plymesser, Samuel J	291.00			291.00
64943	Parker, Henry		100.00		100.00
64978	Phillips, Nathan	90.07	55.00		145.07
65025	Pryor, Benjamin	32.20			32.20
65026	....do	5.00			5.00
65027	Phillips, George		100.00		100.00
65058	Poff, Reuben		100.00	100.00	200.00
65135	Phemister, Silas G	5.30			5.30
55683	Poppleton, Oscar O	127.60			127.60
65740	Patterson, Robert H	115.62	25.00		140.62
65744	Price, James R		25.00	100.00	125.00
65857	Poland, Robert M	18.15	100.00		118.15
65947	Piles, William		100.00		100.00
66063	Paull, William W	35.96	25.00		60.96
66279	Payne, Granville		200.00		200.00
66745	Pickens, Alvin	64.13			64.13
66924	Perkins, Austin A	33.37	100.00	100.00	233.37
67777	Potter, George W., jr		100.00		100.00
58384	Parker, Andy. (*See* McLain.)				
66587	Plater, James	49.06			49.06
11107	Purinton (or Purington), Curtis		71.48		71.48
67454	Pulver, Horace	28.25	15.00		43.25
58665	Powell, John M	95.83			95.83
67591	Pollack, Bernhard (or Bernard Pollak)		100.00		100.00
67597	Palmer, Edward A		100.00		100.00
64226	Polk, William	157.84			157.84

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
67323	Pryor, Garrett	$83.93	$100.00	$100.00	$283.93
63006	Plumb, Hiram C	.....	100.00	100.00	200.00
66228	Penniman, Henry	.....	100.00	.....	100.00
68051	Petitt, William	52.72	.....	.....	52.72
57279	Porter, Charles	.....	.....	50.00	50.00
66777	Peter, Bascom	19.50	100.00	.....	119.50
67141	Phillips, John	.....	235.00	.....	235.00
67465	Peck, John B	.....	165.00	.....	165.00
68079	Phillips, William	.....	75.00	.....	75.00
67469	Page, Sumner W	.....	80.00	.....	80.00
67805	Packer, Charles	76.13	.....	.....	76.13
68438	Poland, John	48.36	33.33	.....	81.69
68553	Paynton, George W	30.76	.....	.....	30.76
68379	Phelps, Oscar W	100.11	.....	.....	100.11
66961	Palmer, Samuel R	17.27	.....	.....	17.27
32804	Pressy (or Preston), John	1.83	14.29	.....	16.12
32805	.....do	1.50	.....	.....	1.50
68073	Pierce, Josiah P	.....	100.00	.....	100.00
67269	Parmelee, William E	37.50	.....	50.00	87.50
64456	Payne, Henry	61.58	75.00	50.00	186.58
67908	Porritt, William	.....	100.00	100.00	200.00
68904	Proctor, Leander M	.....	200.00	.....	200.00
68902	Phillips, Balaam	.....	90.68	.....	90.68
30212	Putnam (or Putman), Hiram B	.....	100.00	.....	100.00
68581	Price, Wortner (or Witener)	.....	100.00	100.00	200.00
68566	Pierce, James, M. D	3.30	40.00	.....	43.30
43378	Paul, James R	42.04	.....	.....	42.04
36740	Pinkston, Thomas	66.06	.....	.....	66.06
68897	Pickett, Francis M	.....	100.00	.....	100.00
68909	Pew, Alfred	.....	100.00	.....	100.00
68606	Parker, Ralph	223.73	100.00	100.00	423.73
69063	Polen, James N	18.29	50.00	.....	68.29
69360	Powers, William	85.50	.....	.....	85.50
69751	Porter, Charles H	.....	100.00	.....	100.00
69068	Parker, James, alias James Peterson	55.90	75.00	.....	130.90
70411	Pickett, Eugene	19.22	100.00	.....	119.22
65097	Price, John H	31.65	.....	.....	31.65
68587	Perkins, Edwin	60.27	.....	.....	60.27
68686	Phelps, Gilbert H	.....	100.00	.....	100.00
53041	Patrick, George Henry	123.70	.....	.....	123.70
68519	Patton, John	358.45	.....	.....	358.45
68690	Palmer, William	.....	100.00	.....	100.00
70173	Pearson, Joseph	.....	100.00	.....	100.00
59342	Parkell, Alonzo B	346.70	.....	.....	346.70
58909	Pfretzschner, William	.....	200.00	.....	200.00
69128	Pettit, Oscar B	45.93	15.00	.....	60.93
70423	Pierce, Charles P	.....	69.75	.....	69.75
59637	Potter, John E	.....	100.00	.....	100.00
70735	Porter, David M	83.11	.....	.....	83.11
70746	Parsons, Joseph S	.....	56.21	50.00	106.21
70736	Pool, William C	235.60	.....	.....	235.60
70322	Potter, Jacob	32.00	75.00	50.00	157.00
70420	Phalen, Edward A	.....	100.00	.....	100.00
69068	Peterson, James (*see* Parker).				
71415	Peck, Albert H	218.36	35.00	.....	253.36
70564	Pinch, alias Finch, John W	.....	100.00	.....	100.00
71453	Peck, Charles W	.....	100.00	100.00	200.00
70421	Pierce, Edward C	.....	100.00	.....	100.00
70330	Phelps, George N	409.05	.....	.....	409.05
71233	Peterman, Daniel T	52.77	.....	.....	52.77
71193	Payrleitner, George	.....	100.00	.....	100.00
71201	Powell, George N	.....	25.00	50.00	75.00
66416	Prater, Mitchell	.....	100.00	.....	100.00
71435	Phillips, Isaac A	162.00	.....	.....	162.00
70776	Pentecost, Alexander J	.....	58.75	.....	58.75
70781	Pendill, Cortez P	308.96	.....	.....	308.96
70620	Paddock, Jonathan	44.63	.....	.....	44.63
55750	Quirk, John	32.93	.....	.....	32.93
58982	Quinn, John E	9.19	.....	.....	9.19

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
60480	Quick, Jacob	.....	$75.00	.....	$75.00
64160	Quinn, Hugh	$99.28	.....	.....	99.28
65939	Quitzow, Augustus	.....	100.00	.....	100.00
66282	Quint, Samuel T	4.19	.....	.....	4.19
67754	Quinton, William	.....	100.00	.....	100.00
60802	Robins, Mathew. (*See* Delaney.)				
7862	Rose, Moses	.....	260.00	.....	260.00
10437	Reed, Henry H	81.00	.....	.....	81.00
24034	Ross, John P	330.49	.....	.....	330.49
31892	Robinson, Thaddeus	.....	25.00	.....	25.00
41073	Robinson, William H	234.50	125.00	.....	359.50
44782	Rogers, Leroy S	.....	35.00	.....	35.00
52839	Riggs, Charles R	.....	100.00	$50.00	150.00
53411	Runyon, Calvary	.....	95.00	.....	95.00
56522	Ronse, Oliver G	192.56	.....	.....	192.56
56524	Robertson, Samuel B	119.32	85.00	.....	204.32
56530	Robinson, John J	153.80	.....	.....	153.80
57248	Rorer, Jonathan T	253.57	.....	.....	253.57
57605	Robbins, Thomas	.....	15.00	.....	15.00
57610	Roblyer, Jacob H	.....	100.00	.....	100.00
57719	Robson, David	34.32	.....	.....	34.32
57836	Raible, Jacob	.....	75.00	.....	75.00
57844	Richards, Henry, jr	3.24	.....	.....	3.24
58292	Riddle, James	108.80	.....	.....	108.80
58305	Reynolds, Charles S	.....	100.00	100.00	200.00
58551	Reel (or Reed), John	.....	150.00	.....	150.00
58713	Robinson, Moses B	.....	75.00	.....	75.00
58714	Ryan, William	.....	46.40	.....	46.40
58759	Rue, Archibald B	341.14	.....	.....	341.14
58764	Robbins, John W	21.93	.....	.....	21.93
58772	Ryan, Patrick M	13.60	.....	.....	13.60
58984	Ramsay, Winfield S	169.68	.....	50.00	219.68
59097	Roach, James T	.....	100.00	100.00	200.00
59162	Redmond, Reuben W	.....	100.00	.....	100.00
59215	Robinson, Joseph	.....	100.00	.....	100.00
59222	Rehr, Lewis	32.27	.....	.....	32.27
59223	Redic, Oliver C	146.49	.....	.....	146.49
59279	Randall, Isaac	34.39	.....	.....	34.39
59280	.....do	8.00	.....	.....	8.00
59337	Rahm, William	258.00	.....	.....	258.00
59338	Ream, David K	.....	45.00	.....	45.00
59350	Root, Mortimer	.....	66.66	.....	66.66
59445	Riddell, Royal W	451.76	.....	.....	451.76
59462	Reily, Martin	.....	50.00	.....	50.00
59572	Reynolds, Benjamin	71.57	.....	.....	71.57
59573	.....do	8.50	.....	.....	8.50
59587	Rosenbolm, John	58.44	100.00	50.00	208.44
59590	Rudd, John	97.60	.....	.....	97.60
59721	Riffle, John S	180.54	.....	.....	180.54
59723	Rigdon, Joseph W	694.81	.....	.....	694.81
59729	Rhodes, Elisha H	.....	100.00	.....	100.00
59730	Ripple, Adam	.....	100.00	100.00	200.00
59776	Robinson, Wesley L	.....	100.00	.....	100.00
59788	Rossman, John A	.....	75.00	100.00	175.00
59820	Russell, James A	103.21	.....	.....	103.21
59826	Rohr, George W	29.53	.....	.....	29.53
59830	Richards, John B	21.44	.....	.....	21.44
59876	Rich, Harrison	79.50	80.00	.....	159.50
60214	Riggs, Clisby D	35.83	.....	.....	35.83
60227	Reak, Mathaw	6.45	.....	.....	6.45
60229	Roberts, Absalom	27.19	170.00	.....	197.19
60230	Reynolds, James R	.....	40.00	.....	40.00
60261	Rogers, Jonathan	89.80	25.00	.....	114.80
60265	Reising, Conrad	.....	100.00	100.00	200.00
60425	Reat, James L	43.69	.....	.....	43.69
60485	Robinson, Stephen E	.....	100.00	.....	100.00
60486	Rhodes, Henry W	.....	40.00	.....	40.00
60783	Rodifer, Andrew J	109.85	.....	.....	109.85
60787	Russell, John J	56.92	100.00	.....	156.92

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
60790	Richmond, Frank	$49.50			$49.50
60888	Riggs, Samuel R	381.47			381.47
61331	Rush, Iredell B	18.64			18.64
61332	Ramage, Moses		$100.00		100.00
61348	Roberts, John	32.06			32.06
61350	Ross, John	52.53			52.53
61745	Ringelstein, Augustus			$50.00	50.00
61854	Rutledge, Hillery C		114.02		114.02
61899	Rigg, Thomas J	76.69			76.69
62180	Reber, Samuel F		96.91		96.91
62192	Ranson, Louis	8.83			8.83
62257	Reno, John L	368.50			368.50
62273	Richards, Joseph R		70.99		70.99
62287	Rogers, Earl M		100.00		100.00
62305	Roberts, William E. M	52.80	100.00	100.00	252.80
62412	Robertson, Edwin	41.03			41.03
62517	Reid, John G	285.05			285.05
62521	Ramsey, William	26.55			26.55
62684	Rucker, Richard M	197.80			197.80
62687	Reese, Florian	88.67			88.67
62694	Reynolds, James K		100.00		100.00
62772	Richardson, Elisha S	31.53	200.00		231.53
62776	Ryno, John	62.25	75.00		137.25
62814	Robinson, Lewis		175.00		175.00
62851	Reiff, Blasius	64.47			64.47
63158	Rahm, Jacob	45.00	75.00	50.00	170.00
63160	Reynolds, Michael	27.63	15.00		42.63
63239	Raglan, Henry	48.82	100.00		148.82
63240	....do	10.00			10.00
63282	Richards, Lewis D	9.53			9.53
63283	Reece, Ephraim		100.00	100.00	200.00
63284	Ransom, William A		100.00	100.00	200.00
63289	Ralston, John		75.00		75.00
63290	Richardson, George H	16.10	55.00		71.10
63315	Rauber, Nicholas	113.21			113.21
63324	Roberts, Edward R	29.77			29.77
63379	Rupp, John		100.00	100.00	200.00
63455	Ryan, Timothy	14.21	15.00		29.21
63463	Roney, Thomas J		100.00		100.00
63491	Rogers, William	128.25			128.25
63495	Reisdorf, Benjamin	154.79			154.79
63596	Richards, Newton	197.31			197.31
63607	Rodman, Martin	145.23	100.00		245.23
63659	Rowland, John W	25.57			25.57
63678	Robinson, William	2.23	100.00		102.23
63679	....do	10.50			10.50
63751	Renfrow, David			100.00	100.00
63843	Richardson, Richard	36.19	100.00		136.19
63844	....do	10.00			10.00
63847	Ricks, Andrew	86.78	100.00	100.00	286.78
63874	Rardin, John C	47.51			47.51
63891	Russell, Hiram	114.40			114.40
63913	Redman, William R		10.51		10.51
63930	Ryan, David	18.80			18.80
64033	Riggle, Garrett E	167.75	100.00		267.75
64036	Reese, William P	192.76		50.00	242.76
64039	Richardson, Harland	953.64			953.64
64041	Reid, Benton A	160.37			160.37
64046	Ross, Alexander B	53.53			53.53
64064	Randall, William	25.06	300.00		325.06
64065	....do	10.00			10.00
64069	Randolph, Lewis	16.90	100.00		116.90
64177	Robinson, William M		100.00		100.00
64232	Russell, Goodwin		90.00		90.00
64233	....do		10.00		10.00
64268	Reisner, George		109.00		100.00
64270	Rohlfing, Henry		100.00		100.00
64271	Rice, Daniel B	73.05			73.05
64273	Reynolds, Charles M			50.00	50.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64370	Ratliff, Eli	$16.53			$16.53
64391	Roberts, Thomas E	24.24	$33.33		57.57
64393	Rowland, Henry C	113.92			113.92
64402	Raleigh, Elijah W		100.00		100.00
64405	Reynolds, S. Walter		100.00	$50.00	150.00
64406	Reuter, Carl	47.08			47.08
64448	Ross, John A	158.97			158.97
64477	Rathburn, Charles W	113.40	25.00		138.40
64573	Raymond, Seth			50.00	50.00
64693	Redfern (or Readfearn), Richard		100.00		100.00
64941	Rollins, Sidney C	77.25	55.00		132.25
64974	Robb, Albert G	41.00			41.00
64980	Rankin, John R	216.03			216.03
65020	Richardson, Albert	32.96	300.00		332.96
65021	....do	10.00			10.00
65148	Reed, Seth G		100.00		100.00
65348	Reading, John	64.77			64.77
65668	Russell, Andrew P		100.00		100.00
65718	Roberts, Joseph B			50.00	50.00
65742	Reed, Phineas	17.33			17.33
65854	Reilly, Lewis H		100.00		100.00
65861	Rowley, Charles A	71.46	75.00		146.46
65873	Rathburn, John R	83.32	25.00		108.32
65879	Rodgers, George	105.84	120.00		225.84
65934	Rood, Charles H	218.02	75.00	100.00	393.02
66062	Richards, Horace H	124.19			124.19
66252	Rose, Norman C			50.00	50.00
66256	Reed, Jonathan Y		175.00		175.00
66358	Reason, Alexander J		100.00		100.00
66359	Reynolds, William		100.00		100.00
66413	Ryan, William A	9.40			9.40
66414	Richardson, Harley R	382.12			382.12
66431	Reed, Thomas B		100.00		100.00
66554	Rath, John		25.00		25.00
66582	Reynolds, Stephen H	73.61			73.61
66635	Reel, Henry C			50.00	50.00
66638	Roundey, George A	48.93			48.93
66639	Raffen, James W		100.00		100.00
66680	Roberts, William C	60.31	100.00	50.00	210.31
66681	....do	10.00			10.00
67280	Rarick, Abraham C		100.00		100.00
67234	Raymond, George F	52.39	75.00		127.39
63906	Remiatte, Louis	38.85			38.85
66374	Redman, Phrisbie	63.16	100.00		163.16
66375	....do	13.00			13.00
66643	Rhodes, Omar T		100.00		100.00
66448	Ritter, John L		75.00		75.00
66951	Robbins, James C	149.80			149.80
66775	Richardson, William J		100.00		100.00
67276	Rowsey, Lafayette	73.64	15.00		88.64
66994	Russum, Benjamin D		200.00		200.00
66447	Roop, Issachar		15.00		15.00
67251	Rapp, Joseph	30.71	150.00		180.71
67358	Reilly, Cornelius		79.00		79.00
62255	Roth, Jacob	185.02			185.02
67459	Rittenhouse, Albert F	95.07			95.07
67779	Rivers, Charles C		100.00		100.00
67780	Raymond, George N		100.00		100.00
64287	Rensz, Jacob		15.00		15.00
68171	Roberts, Horatio		100.00		100.00
67320	Robinson, Wesley		190.00		190.00
67320½	....do		10.00		10.00
67001	Richards, Francis	20.33	95.00		115.33
66565	Rigg, Anthony C			50.00	50.00
66955	Read, Chauncey	16.39			16.39
68032	Rice, Ephraim, jr	45.36			45.36
67316	Roberson, George	8.83	75.00		83.83
67317	....do	7.50			7.50
57437	Rippstein, Jacob	15.49			15.49

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
67792	Rollert, Charles A	.....	$100.00	.....	$100.00
67264	Rose, Daniel	$40.34	.....	.....	40.34
67281	Rutherford, Allen J	.....	90.00	.....	90.00
67378	Reynolds, William H	.....	60.00	.....	60.00
68076	Roehr, Henry	.....	95.18	.....	95.18
68041	Reed, Joseph M	.....	100.00	.....	100.00
67140	Ringer, Alpheus	.....	100.00	.....	100.00
67267	Rutan, Daniel W	.....	100.00	.....	100.00
67231	Roberts, Samuel	25.35	50.00	.....	75.35
68376	Rollins, Isaac	60.18	33.33	.....	93.51
67422	Radeker, Eldridge G	.....	100.00	.....	100.00
68571	Ross, William P	30.06	175.00	.....	205.06
68514	Roe, John	55.83	.....	.....	55.83
67342	Ripley, John A	61.49	.....	.....	61.49
67910	Riordon, David	45.99	.....	.....	45.99
68974	Ross, John J	.....	100.00	.....	100.00
68573	Rees, Jonathan	.....	100.00	.....	100.00
68881	Rice, Oliver	.....	186.84	.....	186.84
7847	Roberts, John H	13.43	.....	$100.00	113.43
68072	Reed, John	32.57	.....	.....	32.57
68567	Richards, Alfred M	29.48	.....	.....	29.48
69112	Roberts, William	.....	85.00	.....	85.00
68440	Rapelje, George H	78.41	15.00	.....	93.41
55291	Rawson, Silas M	125.55	.....	.....	125.55
68986	Rife, Joseph B	.....	100.00	.....	100.00
68064	Robbins, Nathaniel A	420.31	100.00	.....	520.31
65935	Rafferty, John	35.72	100.00	.....	135.72
69010	Redmond, Daniel D	.....	100.00	.....	100.00
62412	Robertson, Edwin	.90	.....	.....	.90
69363	Roach, Samuel T	86.92	.....	.....	86.92
69190	Ross, William B	.....	.....	50.00	50.00
69541	Robison, James I	.....	25.00	.....	25.00
66980	Reed, John	.....	100.00	50.00	150.00
69753	Reuss, Frederick	.....	75.00	100.00	175.00
69176	Ryan, Levi	9.95	50.00	.....	59.95
69023	Roberts, Hiram H	.....	60.00	.....	60.00
70116	Reilley, Edward	.....	190.00	.....	190.00
70117	....do	.....	10.00	.....	10.00
68469	Riggen, John	.....	.....	100.00	100.00
69893	Robinson, Hamilton	1.13	300.00	.....	301.13
69894	....do	11.50	.....	.....	11.50
70471	Robinson, Augustus C	109.91	.....	.....	109.91
58170	Rush, Thomas V	35.40	.....	.....	35.40
70406	Russell, John H	.....	100.00	.....	100.00
58442	Russell, James M	94.99	.....	.....	94.99
69544	Reid, William M	.....	100.00	.....	100.00
69721	Reitemeier, William	18.74	55.00	.....	73.74
69583	Read, James S	.....	100.00	.....	100.00
69549	Resor, John W	.....	100.00	.....	100.00
70197	Ruddell, James J	102.27	.....	.....	102.27
70067	Rawlings, James A	226.39	.....	50.00	276.39
69785	Reed, William A	208.37	100.00	50.00	358.37
70780	Robinson, Holland F	38.86	.....	50.00	88.86
71131	Rankin, James	59.94	.....	.....	59.94
70782	Robe, William R	.....	100.00	.....	100.00
70150	Richardson, Stephen H	43.23	.....	.....	43.23
55717	Reed, Andrew J	.....	462.28	.....	462.28
71473	Rasco, Stephen S	50.05	.....	.....	50.05
70055	Rankin, Robert M	34.40	.....	.....	34.40
71118	Reed, Henry B	55.41	100.00	.....	155.41
71277	Russell, James P	11.70	185.00	.....	196.70
70890	Rogers, Nathan	.....	.....	50.00	50.00
71416	Robb, George H	233.41	.....	.....	233.41
71481	Ruggles, Norman	.....	75.00	.....	75.00
66649	Richards, Joseph	.....	22.35	.....	22.35
33511	Redfern, James N	.....	25.00	.....	25.00
71113	Rhodabeck, Jesse C	144.84	.....	.....	144.84
71312	Rupard, John H	61.11	95.00	.....	156.11
71116	**Renick, Morris**	.....	100.00	.....	100.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
71114	Russell, George W	.....	$75.00	$50.00	$125.00
71043	Roach, Robert	$110.00	.....	.....	110.00
70408	Ramage, William	38.30	.....	.....	38.30
70824	Reed, George W	6.14	365.00	.....	371.14
71133	Rankin, Richard C	92.52	.....	.....	92.52
70883	Riley, James	.....	33.75	.....	33.75
70062	Robinson, George W	97.47	.....	.....	97.47
70167	Rodde, Edmund	.....	100.00	.....	100.00
58270	Rhoads, Jehiel A	45.69	.....	.....	45.69
68068	Rogers, William H	.....	100.00	.....	100.00
70324	Roddy, John	232.12	100.00	50.00	382.12
70042	Reynolds, David	28.73	33.33	.....	62.06
70402	Riley, Joseph C	20.32	20.00	.....	40.32
70506	Runkles, Joseph	.....	90.00	.....	90.00
70507	.....do	.....	10.00	.....	10.00
42701	Rowe, Ladman	.....	90.00	.....	90.00
42702	.....do	.....	10.00	.....	10.00
70815	Shepherd, William W	109.48	.....	.....	109.48
70347	Smith, Melvin	113.29	.....	.....	113.29
68499	Smith, Frank	.....	100.00	.....	100.00
70370	Shell, Job W	29.84	175.00	.....	204.84
68964	Severance, Church B	.....	100.00	100.00	200.00
70345	Skillhorn, William H	29.87	100.00	.....	129.87
70339	Smith, Jacob	58.25	.....	.....	58.25
70203	Smith, Andrew C	.....	300.00	.....	300.00
71311	Smith, Solomon	.....	.....	100.00	100.00
71018	Shoop, James B	39.01	.....	.....	39.01
70445	Sims, Louis	.....	69.47	50.00	119.47
71291	Strohmeier, Frederick	51.13	.....	.....	51.13
60568	Sidwell, Curtis	398.29	100.00	100.00	598.29
68765	Scott, John	.....	100.00	.....	100 00
54191	Smith, John W	.....	135.00	.....	135.00
56980	Strine, Clinton	34.92	.....	.....	34.92
57861	Snow, Warren K	57.55	100.00	.....	157.55
59263	Sweeney, Edward	.....	.....	100.00	100.00
63760	Swanton, John Z	355.93	.....	.....	355.93
68529	Singer, Urial C	91.54	200.00	.....	291.54
70049	Scoville, Goodwin D	.....	100.00	.....	100.00
70329	Smith, Israel G	177.66	100.00	50.00	327.66
13605	Scheirer, Irwin	96.65	75.00	.....	171.65
21760	Shuey, Daniel	35.97	15.00	.....	50.97
24919	Shoemaker, William	.....	66.67	.....	66.67
37578	Sayes (or Sells), Snow	10.85	.....	.....	10.85
41146	Standafer, Samuel	.....	25.00	.....	25.00
52482	Styron, John L	627.45	.....	.....	627.45
53227	Smith, Benjamin F	60.70	.....	.....	60.70
54190	Seaborn, Thomas	48.00	175.00	.....	223.00
54740	Smith, John M	.....	.....	50.00	50.00
55917½	Scotten, William	10.00	.....	.....	10.00
56807	Sheehan, Michael, alias M. McAnliffe	9.66	25.00	.....	34.66
56939	Selden, Gideon	.....	100.00	.....	100.00
56943	Shine, John	.....	100.00	100.00	200.00
56945	Shelley, Frederick J	.....	.....	50.00	50.00
56946	Schmidt, Christian	.....	100.00	100.00	200.00
56947	Sampson, Joseph N	35.59	.....	.....	35.59
56949	Stevenson, Hiram M	26.00	.....	.....	26.00
57362	Schrimscher, George	13.68	96.00	.....	109.68
57441	Starkweather, Clark C	378.76	.....	.....	378.76
57447	Swan, William S	287.95	.....	.....	287.95
57562	Sharp, Felix G	71.56	.....	.....	71.56
57565	Sisson, George M	208.60	.....	.....	208.60
57567	Stretch, John J	.....	75.00	.....	75.00
57590	Savage, James G	.....	.....	50.00	50.00
57720	Sankey, J. Asher	37.34	.....	.....	37.34
57727	Swingley, Oliver H	24.40	.....	.....	24.40
57759	Sloan, Norman	.....	100.00	.....	100.00
57762	Somers, Amos C	.....	25.00	.....	25.00
57785	Schaefer, John	.....	100.00	.....	100.00
58373	Smith, Marshall	.....	290.00	.....	290.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
58374	Smith, Marshall	.....	$10.00	.....	$10.00
58438	Sharp, Oliver	$25.47	.....	.....	25.47
58469	Smith, Frederick	48.75	.....	.....	48.75
58556	Simpson, George	28.63	155.00	.....	183.63
58557	.....do	10.00	.....	.....	10.00
58558	Salmond, George	84.92	80.00	.....	164.92
58580	Sladen, Joseph A	110.03	.....	.....	110.03
58589	Stone, Henry A	159.82	.....	.....	159.82
58657	Smith, John J	.....	100.00	.....	100.00
58711	Sponhower, Benjamin F	.....	.....	$50.00	50.00
58719	Seger, Joseph	.....	200.00	.....	200.00
58725	Schwendinger, Sebastian	.....	.....	100.00	100.00
58757	Smith, Joseph M	23.65	.....	.....	23.65
58777	Stickel, Lewis R	407.96	.....	.....	407.96
58900	Scholes, Joseph T	32.96	55.00	.....	87.96
58903	Smith, Nathan A. C	104.04	.....	.....	104.04
58974	Sheridan, Millard J	79.00	.....	.....	79.00
58983	Smith, Andrew	68.29	.....	.....	68.29
58986	Smith, Clement D	66.74	.....	.....	66.74
58990	Spitler, Marion L	39.45	.....	.....	39.45
59072	Simmons, Moses	.....	28.34	.....	28.34
59073	.....do	.....	5.00	.....	5.00
59084	Sizeman (or Sizemore), George	.....	200.00	.....	200.00
59106	Small, Henry A	.....	100.00	.....	100.00
59167	Sweet, William H. S	127.01	.....	.....	127.01
59224	Simpson, Frank W	115.69	25.00	.....	140.69
59336	Sweet, Sylvester E	605.70	.....	.....	605.70
59355	Scott, Julian A	.....	100.00	.....	100.00
59365	Scheefers, Bernard	.....	100.00	.....	100.00
59453	Sanders, James K. P	28.05	.....	.....	28.05
59460	Stone, Harvey J	223.98	.....	.....	223.98
59469	Skillman, Philander	171.60	.....	.....	171.60
59488	Smith, William	.....	94.59	.....	94.59
59489	.....do	4.59	5.41	.....	10.00
59586	Snider, Landon	87.46	75.00	50.00	212.46
59588	Stover, Martin V	51.89	33.33	.....	85.22
59779	Stone, Silas W	12.39	.....	.....	12.39
59824	Stevens, Jack L	.....	100.00	.....	100.00
59827	Serles, Francis M	43.90	.....	.....	43.90
59831	Seaman, Joseph W	15.05	.....	.....	15.05
59835	Smith, Elias	26.13	.....	.....	26.13
59837	Smith, William S	5.50	15.00	.....	20.50
59890	Stevens, Henry S	71.25	120.00	.....	191.15
59891	Springer, Uriah	34.88	40.00	.....	74.88
60170	Smith, Daniel	.....	35.00	.....	35.00
60531	.....do	.....	5.00	.....	5.00
60212	Shutte, C. August	.....	25.00	.....	25.00
60253	Six, Barney	.....	100.00	100.00	200.00
60257	Spraggins, John H	.....	87.77	.....	87.77
60479	Severtson, Tosten	23.62	.....	.....	23.62
60525	Sloan, George T	.....	200.00	.....	200.00
60533	Saunders, Pompey	.....	90.00	.....	90.00
60534	.....do	.....	10.00	.....	10.00
60794	Smith, Hiram N	38.75	.....	.....	38.75
60798	Schick, Hiram	.....	100.00	.....	100.00
60809	Schlossinger, Anton	96.00	100.00	.....	196.00
61301	Smith, Webster C	.....	100.00	.....	100.00
61336	Smith, John	27.44	.....	.....	27.44
61338	Swartzell, George W	28.60	100.00	.....	128.60
61339	Shaffer, Samuel	62.40	340.00	.....	402.40
61341	Shepherd, Alfred T	1.58	33.33	.....	34.91
61860	Stuart, John J	66.00	.....	.....	66.00
61869	Schomberg, Ernst	5.10	100.00	.....	105.10
61902	Sanderson, Alexander	8.14	100.00	.....	108.14
62202	Stewart, Preston	.....	90.70	.....	90.70
62203	..do	.70	9.30	.....	10.00
62253	Sherry, Bernard	90.21	.....	.....	90.21
62270	Shields, Washington M	65.83	.....	.....	65.83
62284	Scott, John W	.....	100.00	.....	100.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
62299	Scovill, Ancil M	$50.71	$75.00	.....	$125.71
62301	See, William	54.52	145.00	.....	199.52
62306	Smith, Joshua V	.....	200.00	.....	200.00
62417	Seary, James F	.....	100.00	.....	100.00
62424	Smithers, Ezekiel	.....	100.00	.....	100.00
62426	Smith, Stanley L	.....	100.00	.....	100.00
62429	Settlemire, George	.....	100.00	$100.00	200.00
62505	Steed, Jonas A	.....	.....	100.00	100.00
62514	Sheets, Luther	32.88	25.00	.....	57.88
62599	Sowers, Isaac M	.....	100.00	.....	100.00
62605	Sweet, Franklin	287.91	.....	.....	287.91
62654	Smith, Thomas	30.36	100.00	.....	130.36
62655	.....do	11.00	.....	.....	11.00
62664	Shaw, George	.....	93.03	.....	93.03
62665	.....do	3.53	6.97	.....	10.50
62668	Smith, Sampson	.84	100.00	.....	100.84
62669	.....do	10.00	.....	.....	10.00
62678	Stone, Curtis B	16.48	.....	.....	16.48
62680	Shull, Benjamin F	.....	150.00	.....	150.00
62682	Smith, Frederick	149.15	.....	.....	149.15
62690	Spencer, George K	44.94	100.00	.....	144.94
62691	Shideler, Isaac	.....	100.00	.....	100.00
62693	Schmidt, John B	.....	100.00	.....	100.00
62702	Sutton, George	5.04	.....	.....	5.04
62703	Schmeling, Theodore	336.23	240.00	.....	576.23
62774	Short, Colby	41.20	25.00	.....	66.20
62779	Senart, Charles B	.....	100.00	.....	100.00
62783	Splan, James	5.33	75.00	.....	80.33
62784	Salkeld, Charles F	.....	100.00	.....	100.00
62822	Strode, Henry R	.....	.....	100.00	100.00
62841	Schoonover, James	.....	160.00	.....	160.00
62857	Sullivan, Thomas	244.53	.....	.....	244.53
62863	Salter, Alonzo L	.....	25.00	.....	25.00
63001	Suor, John J	.....	100.00	50.00	150.00
63008	Sperry, Asa	76.35	87.50	.....	163.85
63051	Shultz, Edward	.....	.....	100.00	100.00
63065	Spratt, John Q	84.10	100.00	.....	184.10
63154	Sloan, Joseph B	.....	97.15	.....	97.15
63161	Smith, Cary A	.....	210.00	.....	210.00
63168	Strong, Samuel A	85.68	.....	.....	85.68
63236	Saunders, Sylvester	.....	90.00	.....	90.00
63237	.. do	.....	10.00	.....	10.00
63272	Shepard, Tracy G	148.14	100.00	.....	248.14
63273	Strayhorn, Thomas D	12.54	20.00	.....	32.54
63285	Still, William	.....	25.00	.....	25.00
63287	Shell, John	.....	100.00	100.00	200.00
63291	Smith, Fitzhugh	.....	96.26	.....	96.26
63316	Sargent, Frank J	43.27	.....	.....	43.27
63452	Shumann, William C	12.09	.....	.....	12.09
63457	Sheldon, Curtis F	21.42	.....	.....	21.42
63494	Stenhouse, Ebenezer	61.40	.....	.....	61.40
63509	Smith, Walter	.....	54.67	.....	54.67
63511	Swatzel, Samuel	143.44	100.00	50.00	293.44
63515	Stapleton, Nelson	38.94	100.00	50.00	188.94
63527	Smith, John C	71.53	100.00	.....	171.53
63584	Smith, Henry H	.....	100.00	.....	100.00
63590	Sheets, James W	106.13	.....	.....	106.13
63605	Stamm, Andrew N	167.13	185.00	.....	352.13
63608	Struve, Carl E. W	32.02	.....	.....	32.02
63660	Stewart, Hiram	48.05	75.00	.....	123.05
63667	Shofner, Charles T	21.80	40.00	.....	61.80
63670	Sullivan, George	.....	75.00	.....	75.00
63688	Sellers, Pool	56.51	.....	.....	56.51
63689	.....do	7.50	.....	.....	7.50
63690	Scruggs, Milton	.....	100.00	.....	100.00
63748	Snider, Jonathan B	4.39	.....	.....	4.39
63761	Smith, Charles B	208.23	.....	.....	208.23
63764	Story, James M	25.86	.....	.....	25.86
63767	Small, Abner R	214.47	100.00	.....	314.47

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63768	Sharpe, A. B		$100.00		$100.00
63845	Sales, John	$9.27			9.27
63889	Shackley, Joseph H	57.59	25.00		82.59
63914	Survis, William		100.00	$100.00	200.00
63916	Stilphen, Nathan	7.86	100.00		107.86
63919	Stevens, Isaiah		100.00	100.00	200.00
63924	Scribner, George W		75.00		75.00
63927	Strickland, Moses L		100.00		100.00
63955	Shumard, John L	34.14			34.14
64011	Sargent, Amos B		185.00		185.00
64016	Shadrick, William		45.00		45.00
64018	Snyder, William		100.00	100.00	200.00
64022	Stevens, John G		100.00	100.00	200.00
64024	Shaw, Charles		100.00		100.00
64029	Smith, Jacob	87.60	100.00		187.60
64071	Sparks, Miller M	153.83			153.83
64073	Simpson, J. H	52.14			52.14
64090	Sutton, John F	20.45			20.45
64213	Semons, Francis A		283.34		283.34
64240	Steward, James			90.00	90.00
64249	....do			10.00	10.00
64254	Shoemaker, Alexander	60.66			60.66
64259	Sims, Peter K	53.85			53.85
64266	Stow, John W	93.57	45.00		138.57
64275	Seelinger, Philip F	8.39			8.39
64277	Sloan, Hampton P	34.92			34.92
64317	Stanley, Greenberry		33.34		33.34
64324	Silvey, Alexander	29.07		100.00	129.07
64360	Searcy, William C		200.00		200.00
64407	Schneider, Henry L		100.00		100.00
64422	Seer, Adam			100.00	100.00
64429	Seely, David T		66.41		66.41
64473	Swartwood, Martin V	101.93		50.00	151.93
64579	Shaw, William H	22.46	15.00		37.46
64584	Skofstad, Albert	14.70	100.00		114.70
64711	Seaver, George W		100.00	100.00	200.00
64713	Standish, James C	53.47	10.00		63.47
64714	Streeter, Eli		20.00		20.00
64715	Simonton, De Witt C		100.00		100.00
64718	Smith, Nicholas S	59.36			59.36
64720	Sherrard, Samuel S		100.00		100.00
64725	Smith, William I	69.86			69.86
64726	Shafer, Ira	49.78			49.78
64730	Smith, Allen	1.49			1.49
64908	Sanders, Harry		99.51	100.00	199.51
64909	....do	10.01	.49		10.50
64934	Stephany, John		100.00		100.00
64937	Schuchardt, William		100.00	100.00	200.00
64977	Shepard, James F	16.20			16.20
64983	Smith, Martin V. B	32.58			32.58
64986	Sharra, Abram		100.00		100.00
65137	Scoles, Hamilton J	138.47			138.47
65142	Sanders, Uriah B		100.00		100.00
65332	Strong, Henry W		100.00		100.00
65338	Spencer, Theodore		75.00		75.00
65350	Schermerhorn, Philip		40.00		40.00
65662	Smith, Isaac	43.62			43.62
65666	Searls, William T		200.00		200.00
65679	Sargent, Daniel K	331.88			331.88
65867	Sweet, Abel T		100.00		100.00
65937	Scripture, Crossman	6.04	100.00		106.04
65952	Sherman, Abram		100.00		100.00
66037	Shelby, David		90.00		90.00
66038	....do		10.00		10.00
66046	Snowden, Nelson	68.77	300.00		368.77
66047	....do	10.00			10.00
66051	Shoemaker, Joseph	604.63	100.00		704.63
66052	Scoby, William		278.55		278.55
66059	Smith, Oscar D	193.70	200.00		393.70

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
66217	Stokes, Alvin R	$158.06	$75.00		$233.06
66257	Stewart, Erastus W	3.45	75.00	$50.00	128.45
66277	Sanborn, John A		100.00		100.00
66360	Schertel, Anton		100.00	100.00	200.00
66361	Stevens, Hezekiah		100.00		100.00
66363	Spar, James B		100.00		100.00
66419	Stannis, John A		100.00		100.00
66426	Smith, Amos D	81.00			81.00
66427	Swisher, James M	38.49			38.49
66432	Shaw, Angustus P		100.00		100.00
66440	Stuart, Moses	19.99			19.99
66442	Schleicher, Konrad		100.00		100.00
66551	Singleton, Augustus F. S	103.25			103.25
66574	Sparks, Colman	44.20	100.00		144.20
66581	Swarthout, William	203.97			203.97
66584	Smith, James M	11.55	100.00		111.55
66588	Summers, Joseph	5.71			5.71
66642	Sebery, William	48.17			48.17
66676	Scott, Robert	42.86	100.00		142.86
66677	...do	10.00			10.00
67246	Sivewright, John	9.90	100.00		109.90
67277	Segur, Marcellus L		14.73		14.73
29746	Shannon, Thomas		175.00		175.00
48958	Simons, Alfred S	8.79	100.00		108.79
51576	Stamper, James A		100.00	100.00	200.00
66225	Stewart, Warren D		100.00		100.00
67253	Spaeth, Henry		100.00		100.00
67256	Schmitthenner, Michael		100.00		100.00
66389	Scott, Daniel	10.25	100.00	50.00	160.25
66390	...do	10.00			10.00
66557	Stearns, Isaac M		75.00	100.00	175.00
66750	Simpson, John H		100.00		100.00
64359	Stansbury, Samuel M	16.97	100.00	50.00	166.97
66947	Shurtz, Abraham M	3.34	33.33		36.67
66935	Smith, John M	.06	33.33		33.39
65943	Smith, William H	30.03			30.03
66950	Stokeley, Joseph R		33.33		33.33
66921	Stevens, James H		100.00		100.00
67593	Slayton (or Slaton), John W		100.00		100.00
65730	Sibley, Isaac D	32.07			32.07
63878	Stevens, Cassius R		200.00		200.00
56313	Stygles, Norman. (*See* George H. Webber.)				
67352	Sigerfoos, Andrew		100.00		100.00
66283	Sadler, John J		37.50		37.50
67774	Scherer, Louis		75.00		75.00
66993	Short, Francis	9.53			9.53
67135	Spaulding, Leonard V	3.16			3.16
66779	Soward, Thomas H	358.26			358.26
67771	Sandell, Edward C		100.00		100.00
67700	Stanton, David L		100.00		100.00
66934	Stanley, Josiah	122.04			122.04
66566	Swaim, John P	1.70	75.00	50.00	126.70
67717	Simmons, Anthony		90.00		90.00
67718	...do		10.00		10.00
68091	Sweeney, Daniel		100.00		100.00
67453	Shovan, Leander	12.52			12.52
67782	Smart, Alexander		100.00		100.00
67002	Schmolze, William		100.00		100.00
66380	Stuart, Joshua	63.60	100.00		163.60
66381	...do	10.00			10.00
67415	Stevenson, James D	162.54			162.54
66952	Singer, George W	271.41		50.00	321.41
68751	Spencer, James F	26.84			26.84
68092	Simmons, Benjamin		100.00		100.00
67783	Stacey, William L		100.00		100.00
67789	Smith, James H		100.00		100.00
67324	Smith, Champ C	97.86	100.00		197.86
67764	Schlund, Joseph		100.00		100.00
66215	Smith, Peter	60.71	290.00		350.71

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68177	Sackman, Jacob F		$100.00		$100.00
66289	Stevenson, Perry	$8.23	75.00		83.23
67721	Snowden, Solomon	18.59			18.59
67595	Swick, Joseph		100,00		100.00
30586	Stine, Edward		90.00		90.00
30587	....do		10.00		10.00
67802	Stewart, Reuben R			$50.00	50.00
68071	Swift, Morton D	105.28			105.28
67900	Sutmiller, Francis		100.00		100.00
66450	Sutton, John H	316.53	100.00		416.53
64383	Sisco, Henry F		97.07	50.00	147.07
68053	Shuffleton, Charles D		100.00	100.00	200.00
67010	Smith, George L		100.00		100.00
67361	Sellard, Walter W	30.00			30.00
68178	Spratt, William		100.00		100.00
64373	Smith, Christopher E	121.06			121.06
67233	Sprague, Lewis M	48.53		100.00	148.53
66054	Street, John	67.92			67.92
68322	Sharpnack, Ellis B		100.00		100.00
67171	Sullivan, William	38.40	55.00		93.40
67283	Stuber, Adam	102.97			102.97
67607	Straw, Samuel	43.74			43.74
67605	Stewart, Hugh, alias Henry Smalley	88.91	75.00		163.91
67430	Selheimer, David C	11.26	100.00		111.26
67704	Spencer, Robert F	15.60	50.00		65.60
68183	Snider (or Snyder), John	28.77	15.00		43.77
68321	Shansel, August	149.08			149.08
65653	Smith, Alexander S			50.00	50.00
67724	Skillen, William A	71.43			71.43
68204	Sanifer (or Santifer), Elijah	71.43	100.00	50 00	221.43
68205	....do	10.00			10.00
68377	Stroud, Jeremiah		100.00	100.00	200.00
68207	Snody (or Snoddy), Osborn	8.28			8.28
41452	Sheedy, Michael			100.00	100.00
68537	Scott, John		190.00		190.00
68538	....do		10.00		10.00
68513	Smith, Martin	259.78	175.00		434.78
68891	Smith, George F	233.48			233.48
68326	Shaw, Charles T	10.67			10.67
68454	Sivett, Jonathan	23.83	100.00		123.83
67760	Strout, August J		100.00		100.00
68383	Sample, Charles	93.12			93.12
66963	Seibel, John	231.05			231.05
67257	Schellenbaum, John J		100.00		100.00
68240	Searls, William	54.61	15.00		69.61
67767	Shaffer, James A		100.00		100.00
68975	Seems, Tilghman	17.00	100.00		117.00
67250	Sullivan, John W	15.87			15.87
68901	Simmons, John W. H		200.00		200.00
68906	Sanborn, Josephus	171.45			171.45
68678	Signor, Willard I		100.00	100.00	200.00
69151	Spaulding, Lyman	24.42			24.42
69158	Shaffer, William B	86.69			86.69
68443	Snyder, Jacob J	477.02	75.00		552.02
69172	Sorber, Frederick J		100.00		100.00
68250	Smith, George M	58.96	50.00		108.96
68883	Shockley, William C		100.00		100.00
69156	Smith, John		1.35	50.00	51.35
68885	Stamber, Wilbern	97.75	130.00		227.75
68878	Smith, Ellis		100.00		100.00
68987	Showers, Lewis		100.00		100.00
68108	Sands, Theodore B		200.00		200.00
68576	Sullivan, James		100.00		100.00
69171	Straw, Charles	3.92	33.34		37.26
68534	Sanders, Haman	34.74	100.00		134.74
68540	Sanders, Haman	10.00			10.00
40359	Severson, George W	191.51	80.00		271.51
53251	Scarlett, James A		139.49		139.49
69060	Sharer or Shear, John W	12.96			12.96

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68450	Savery, Charles	$52.77	$75.00	$100.00	$227.77
67173	Smith, Charles M	26.77	100.00	50.00	176.77
68956	Sporn, Frederick		25.00		25.00
67906	Secor, David O	20.05	15.00		35.05
68888	Strohm, Isaac	13.30			13.30
45017	Sweet, Charles A		75.00	100.00	175.00
67752	Starrett, Henry M		100.00		100.00
67189	Shute, George M		100.00		100.00
68673	Sterling, Robert		100.00		100.00
64981	Stark, Hiram	61.45	15.00		76.43
68886	Stafford, John B		200.00		200.00
69719	Small, John	20.39			20.39
68463	Stanley, Frederick G	41.88			41.88
69571	Schreffler, Henry		190.00		190.00
69161	Schneider, Joseph L	92.16	75.00	50.00	217.16
69718	Salterbach, Louis P		100.00		100.00
68585	Scott, Thomas		100.00		100.00
67798	Schell, Joseph G	643.38			643.38
69538	Smith, Edwin J		100.00		100.00
68189	Spottswood, William		100.00		100.00
68914	Simpson, Joseph	57.00	75.00		132.00
68915	....do	10.00			10.00
69693	Street, William H. Henry, alias S. Williams	11.33	100.00		111.33
69694	.... do	10.00			10.00
66130	Scott, Joseph M		100.00		100.00
69543	Sausman, David W		100.00		100.00
69717	Stockdale, William C		100.00		100.00
69178	Swanegan, Winfield S	20.73			20.73
69658	Stinger, Daniel A		100.00		100.00
68954	Smith, George		75.00	100.00	175.00
69012	Smith, William		33.33		33.33
66284	Smith, Hiram		25.00		25.00
69695	Stepner (or Stepney) Richard	2.08	115.00		117.08
69696	.....do	10.00			10.00
69055	Stallings, William J		77.10		77.10
68968	Scudden, William		100.00	100.00	200.00
66970	Simmons, Peter A	5.92			5.92
70331	Stephenson, Samuel B		100.00		100.00
70056	Sisson, John F	89.64			89.64
67271	Sutton, Harmon	24.47			24.47
70176	Shirer, Austin T		100.00		100.00
63320	Sutton, Lewis	30.80			30.80
69876	Stillions, John C		99.15	50.00	149.15
70174	Sproul, Andrew J		100.00	100.00	200.00
65736	Smith, Isham	28.16	100.00	100.00	228.16
70392	Seeman, August alias Leeman, Augustus		100.00		100.00
69181	Swank, William	15.10			15.10
70476	Servern, Jackson	49.58			49.58
70172	Sylvester, Joseph W	25.69			25.69
70354	Smoot, Charles L	120.32			120.32
70196	Six, Benjamin		100.00		100.00
70051	Storck, Charles	427.06			427.06
68801	Stevens, Nathaniel Henry		100.00	100.00	200.00
70335	Shumway, Winslow		25.00		25.00
70414	Smith, John M	18.52			18.52
69168	Sturgis, Robert H	46.40			46.40
70315	Souder, James H	379.47			379.47
69669	Summerville, David W		100.00		100.00
70334	Sawhill, Alexander F			50.00	50.00
61905	Southworth, Chester H	411.92			411.92
69415	Shank, Hulbert B	146.93			146.93
70011	Saunders, Joseph	52.00			52.00
70016	Schmidt, Albin	21.73	80.00		101.73
69418	Sherlock, Tobias J	108.76			108.76
71046	Schwickardi, Rudolph Bl	46.56	100.00		146.56
70422	Sprechen (or Sprecher), Philip L		100.00		100.00
70148	Skeels, Rufus W		100.00		100.00
70554	Sallinger, Henry	70.71			70.71
70500	Spriggs, William	10.43	300.00		310.43

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
70501	Spriggs, William	$10.00			$10.00
70771	Sherman, Jesse		$70.71		70.71
70778	Stuck, George	56.65	75.00	$50.00	181.65
60115	Stover, Samuel B		75.00		75.00
62550	Steel, Nicholas		100.00	100.00	200.00
67518	Smart, William K		100.00		100.00
70994	Shelby, Henry	63.00	200.00		263.00
70995	....do	10.00			10.00
70050	Smith, George W	28.29	33.33		61.62
71036	Sommerville, George W	40.90			40.90
70747	Stone, James L		100.00		100.00
70349	Shausten, William		100.00		100.00
70190	Scovell, Andrew J		300.00		300.00
70732	Stites, William C	28.50			28.50
70773	Stafford, John A	32.66			32.66
70202	Sosee, Silas O		100.00		100.00
70813	Server, Elliott S		75.00	50.00	125.00
68527	Stewart, Ralph	26.00			26.00
70811	Spencer, Abner F	202.18			202.18
70047	Smaltz (or Small), David		125.00		125.00
70426	Steel, John		100.00		100.00
70387	Stillwagon, George		165.00		165.00
67605	Smalley, Henry. (*See* Hugh Stewart)				
70181	Stoms, Horace G	66.62	100.00		166.62
67940	See, James		100.00		100.00
70399	Sunderland, William H		24.60	50.00	74.60
70497	Simmons, Mingo		90.00		90.00
70498	....do		10.00		10.00
71455	Stahler, Emanuel W	50.00	100.00		150.00
66454	Smith, John		100.00	50.00	150.00
69067	Smith, John Allison	199.43			199.43
71476	Slaughter, Edward		56.65	50.00	106.65
71203	Schoonover, Abner	1.82	20.00		21.82
71119	Snider, John F	65.93			65.93
71006	Smith, Edmond	25.72	195.00		220.72
71007	....do	10.00			10.00
71148	Shepherd, William D		100.00		100.00
71441	Stewart, William H		100.00	100.00	200.00
71304	Smith, Isaac S		100.00		100.00
71361	Stretch, James A	556.91			556.91
71355	Strange, Leonard	61.33	33.33		94.66
69304	Stevens, Judson A	41.00			41.00
71140	Sheffield, John A	10.25			10.25
71204	Shelton, William J		400.00		400.00
71255	Stone, Curtis B	84.90			84.90
71278	Shaw, James		33.66		33.66
71324	Shown, Peter		100.00	100.00	200.00
71771	Smith, Ephraim	22.20	100.00	50.00	172.20
71772	....do	10.00			10.00
71932	Snell, John	37.33			37.33
70745	Schulte, John H	122.95			122.95
71117	Sawyer, Harvey J	168.58		50.00	218.58
71205	Starr, George	85.25	15.00		100.25
71351	Straw, Philander W			50.00	50.00
44953	Shriver, Henry		100.00		100.00
70565	Sumbardo, Charles L	233.34			233.34
70488	Stucky, Jacob		100.00		100.00
67524	Terhune, David W		44.48		44.48
71558	Talley, William C	290.50			290.50
70045	Thornton, Joseph	202.08			202.08
70557	Tourtillott, Henry	162.88			162.88
70624	Taylor, David B	16.95			16.95
70738	Thomas, William R	74.20			74.20
71220	Thomas, Alexander		90.00		90.00
71221	.... do		10.00		10.00
70328	Taylor, Levi	150.37			150.37
70407	Tansey, John H		100.00		100.00
11264	Tucker, Alexander		80.00		80.00
13003	Toles, Linus		120.00		120.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
23114	Thompson, Thomas C	$34.07			$34.07
32546	Thacker, Thomas	16.40	$100.00		116.40
43888	Tribby, James W	115.87	100.00		215.87
44670	Tanner, Conrad		100.00	$50.00	150.00
50884	Tisdale, Charles H		75.00	100.00	175.00
52614	Taylor, James, 2d		5.00		5.00
53273	Taylor, James	10.00			10.00
53482	Terrell, William	83.39			83.39
53483	do	7.50			7.50
53489	Thomas, Charles	5.00			5.00
56934	Thompson, Thomas T		100.00		100.00
56935	Townsend, Alfred		100.00		100.00
56944	True, Elias R		100.00	100.00	200.00
57581	Turner, Sashuel		25.00		25.00
57728	Thornburg, John W	14.16			14.16
57783	Tipton, Francis M	29.43	56.25		85.68
57788	Trout, William S	47.05			47.05
58386	Taylor, Warren		78.04		78.04
58387	do		7.50		7.50
58440	Tiffany, Allen W	715.00			715.00
58566	Tucker, Harrison		90.00		90.00
58567	do		10.00		10.00
58568	Teems, Robert		89.50		89.50
58569	do		10.50		10.50
58658	Thompson, John		100.00	100.00	200.00
58717	Trott, Joseph	63.72			63.72
58726	Thomas, Howard			9.48	9.48
58906	Talley, William H		59.13		59.13
58976	Thompson, James G	365.32			365.32
59093	Taylor, James P	50.24	33.33		83.57
59164	Thayer, Nelson	10.60			10.60
59275	Thomas, Thaddeus		82.00		82.00
59276	do		7.50		7.50
59433	Tinker, Sidney	187.11			187.11
59435	Tirtlot, William M	28.25			28.25
59442	Thomas, Nathaniel A	24.00			24.00
59443	Truworthy, Henry E		33.33		33.33
59449	Travers, Thomas		100.00		100.00
59464	Twitchell, Marshall H	322.15			322.15
59466	Tyler, Robert L	281.51	110.00		391.51
59777	Turner, William G		97.89		97.89
59815	Thompson, James A			100.00	100.00
59818	Thompson, Samuel		108.67		108.67
59819	Tibbetts, William	56.16			56.16
60168	Todd, Fleming		89.50		89.50
60169	do		10.50		10.50
60478	Thompson (Thomsen), Ole	41.06	100.00		141.06
61910	Tyner, Harrison	86.92			86.92
62177	Troxel, William		100.00		100.00
62185	Towslee, Charles A	16.76	100.00		116.76
62196	Thomas, Marcellus		100.00		100.00
62269	Tillotson, Hiram L	32.64			32.64
62422	Tefft, Adelbert F		175.00		175.00
62520	Teel, Jordan	35.51			35.51
62707	Teller, Richard M	.80	100.00		100.80
62852	Taylor, James C	43.12	25.00		68.12
62854	Tuttle, Charles	47.57	15.00		62.57
63002	Tucker, James		100.00		100.00
63052	Teubner, David	51.00			51.00
63054	Teic (or Teiz), Wenzel		100.00		100.00
63211	Tate, Franklin		296.28		296.28
63305	Tunnison, James W	3.11			3.11
63326	Taylor, Gilbert	57.00	25.00		82.00
63462	Thayer, Pliny M	13.86			13.86
63466	Thomas, Benjamin F		100.00		100.00
63467	Timblin, William H	410.91	100.00		510.91
63525	Terry, Wiley C	34.09			34.09
63739	Thayer, Homer L		100.00		100.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63918	Turner, John	$41.94	$75.00		$116.94
63925	Thompson, John H		200.00		200.00
64247	Tucker, Daniel	82.69			82.69
64248	....do	7.50			7.50
64272	Thomas, James B	95.71			95.71
64322	Tyree, James H		100.00	$100.00	200.00
64480	Thompson, Charles		75.00		75.00
64481	Titus, Jacob		100.00		100.00
64719	Temple, Samuel S	58.50	100.00	100.00	258.50
64721	Twitty, Allen			50.00	50.00
64723	Tate, Joseph H		33.33		33.33
64900	Todd, Anderson	9.17	100.00		109.17
64901	....do	6.00			6.00
64902	....do	5.00			5.00
64903	Thompson, Robert	7.87	260.00		267.87
64904	....do	10.00			10.00
64973	Tobin, James		100.00		100.00
65018	Thompson, Melvin		145.00		145.00
65019	....do		10.00		10.00
65068	Thompson, Alfred M		100.00		100.00
65070	Tate, Samuel G		25.00		25.00
65124	Thorp, Joseph B		100.00		100.00
65140	Thomas, Robert J			50.00	50.00
65333	Totten, James M		100.00		100.00
65654	Thomas, Seth M		300.00		300.00
65942	Tiffany, Charles N		100.00		100.00
66060	Tufflemire, Abraham		75.00		75.00
66633	Taylor, Guilford D		100.00		100.00
67133	Thurber, Jerome P		100.00		100.00
67337	Teed, David	14.45			14.45
65888	Temple, George		100.00		100.00
66216	Tatro, Thomas	249.09	200.00		449.09
66678	Trunnells, John	4.29	300.00		304.29
66679	....do	10.00			10.00
66264	Thompson, Andy	115.08			115.08
66942	Thrall, Eugene S	251.03			251.03
65670	Thompson, James J		100.00		100.00
66780	Talbot, Henry H	121.91			121.91
66773	Thompson, Charles E	55.92	100.00	50.00	205.92
67412	Thompson, George W		100.00		100.00
67460	Torrey, John	130.23			130.23
67284	Thayer, Moses A	116.53			116.53
59840	Thorp, Charles. (*See* Baldwin.)				
66996	Thompson, Wesley	41.76	40.00		81.76
67321	Thomas, William	35.55	100.00		135.55
67322	....do	10.50			10.50
66928	Tyner, George H		100.00		100.00
67896	Thomas, Evan W			100.00	100.00
67424	Thro, John J		100.00		100.00
67163	Tillman, Robert		120.00		120.00
68173	Tinder, Lundesfield J		100.00		100.00
67363	Thornton, Charles H	40.50			40.50
67599	Taylor, Johnson	26.80	80.00		106.80
67217	Thomas, James M	26.65			26.65
67797	Trickey, Thomas N	304.13	75.00		379.13
67177	Tolice, Phillip		13.64		13.64
66671	Taylor, Frank	20.90	100.00	50.00	170.90
68194	Taylor, Finley	16.48			16.48
67705	Taylor, William		100.00		100.00
65024	Turner, Wiley	26.27	33.34		59.61
68242	Tracy, William		75.00		75.00
28810	Treniter (or Treuter), William	34.28			34.28
67768	Tucker, Sylvester J		100.00		100.00
59817	Thompson, Charles A	251.94			251.94
68951	Teters, Elias	26.28			26.28
68983	Thorne, Powell R		85.00		85.00
58775	Tweedy, John	162.49			162.49
69311	Taylor, John D	51.13			51.13
67243	Troy, Joseph C	194.59			194.59

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
69133	Thompson, Charles W		$100.00		$100.00
68899	Todd, Clark D		100.00		100.00
69653	Thornburgh, Thomas H		100.00		100.00
68464	Tooley, Edley	$168.00	125.00		293.00
59304	Thompson, John M		100.00		100.00
69510	Tunsil, Richard	20.00	100.00		120.00
69891	....do	10.00			10.00
69493	Thorpe, Samuel		90.00		90.00
69494	....do		10.00		10.00
54496	Thomas, Nathan L	32.25	15.00		47.25
69123	Thornton, William	77.85			77.85
69711	Tucker, Brinkley A. J	51.20	100.00	$50.00	201.20
68685	Tigney, William H		100.00		100.00
69702	Thompson, Cornelius	92.26			92.26
69703	....do	7.50			7.50
68969	Thomas, Reese	40.15			40.15
69724	Thompson, Richard S	71.69			71.69
69127	Tisdale, Daniel		100.00		100.00
69506	Temple, James	82.22	100.00		182.22
69507	....do	10.00			10.00
69886	Tatum, John B		100.00		100.00
70338	Taylor, Martin		66.67		66.67
70371	Treat, Benjamin	129.98			129.98
70037	Terrel, Samuel	96.63			96.63
70036	Thompson, Joseph	2.73	285.00		287.73
69889	Trunnell, John W	44.90			44.90
46340	Turner, William	52.00			52.00
70416	Teer, Joshua G	41.60	100.00		141.60
70191	Terry, Stephen			100.00	100.00
69547	Tuttle, Hiram F., alias Frank Tuttle		100.00		100.00
69170	Taylor, Walter J	33.37			33.37
69580	Taggart, Robert		100.00		100.00
70041	Theobald, Wendel	115.57			115.57
70504	Thomas, Lewis		90.00		90.00
70505	....do		10.00		10.00
70440	Thornton, Granville	6.29	100.00	100.00	206.29
66213	Theobold, Adam	325.83			325.83
70368	Trickle, Edward H		100.00		100.00
70731	Topping, Ebenezer H	99.15			99.15
70200	Tussing, Jacob R	212.58			212.58
71010	Thompson, William		96.20	100.00	196.20
71871	....do	6.20	3.80		10.00
69937	Tower, Albert	11.40			11.40
71129	Torrey, George W		100.00		100.00
71048	Thrush, George	98.54			98.54
71773	Turner, Doctor	33.16			33.16
70823	Thompson, George	71.44	33.33		104.77
71448	Tranger, George W	26.00			26.00
67265	Tuttle, William S		165.00		165.00
71424	Tribby, Emory		100.00	100.00	200.00
71202	Tice, Henry H		100.00		100.00
69134	Underwood, Nicholas		100.00		100.00
69533	Underwood, John L		100.00		100.00
63493	Underwood, John	602.98			602.98
26251	Vaught, Martin	215.26			215.26
42105	Vanover, Henry		54.88		54.88
44207	Vaught, Otto D		8.34		8.34
49338	Van Vinkel, Jacob	211.88			211.88
56628	Van Weick, Heinrich		175.00		175.00
56938	Vanderbogert, Henry R		100.00		100.00
59108	Varding, Charles	87.99			87.99
59447	Vanderhook, William L	82.96			82.96
59874	Van Owen, Ore		100.00		100.00
62291	Vermeenlen, Charles H	130.09	115.00		245.09
63058	Vest, Henry	16.50	155.00		171.50
63069	Vest, Toliver P	21.00			21.00
63469	Van Mater, George W		100.00		100.00
63756	Van Antwerp, William B	612.71			612.71
64342	Verkerke, Henry C			50.00	50.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
64692	Vanmetre, John		$100.00		$100.00
64894	Van Buren, Martin	$1.26	100.00	$100.00	201.26
64895	....do	10.00			10.00
64933	Vitt, Herman W		100.00		100.00
64945	Vreeland, Jacob H	44.95			44.95
66345	Van Buskirk, Joseph		100.00		100.00
66647	Van Arnam, Jacob H	2.31	100.00		102.31
55418	Van Slyke, William A	197.10			197.10
66748	Vanyea, Francis (or Frank)	9.40			9.40
58794	Volkart, Daniel. (*See* Fulger.)				
56990	Van Dyke, Phillip S	931.67			931.67
67138	Viekery, Seth C	93.60	75.00		168.60
67428	Vleit, John		100.00		100.00
68511	Vibert, Joseph W	14.73			14.73
69019	Van Pelt, Henry A		100.00		100.00
68102	Vandcar, Schuyler		100.00	50.00	150.00
68896	Vickery, Ira M		50.00		50.00
69006	Vesper, Isaac N	115.43	100.00		215.43
69760	Vandiver, Peter		75.00		75.00
69885	Vanvoltenburg, Joseph	41.20			41.20
69936	Voelker, Michael	68.27			68.27
70424	Vandenburg, William		300.00		300.00
70059	Veatch, Barzilla M	105.54			105.54
71303	Vernam, William S	228.65			228.65
68526	Van Pelt, Sanford D	13.14			13.14
70617	Van Camp, Lemuel C	70.63	40.00		110.63
70734	Walker, Thomas M	374.48			374.48
67955	Wertz, Oliver		100.00		100.00
70369	Waters, Elijah D	165.03			165.03
70427	Ward, R. Fenton		100.00		100.00
69788	West, Oratio		100.00		100.00
70430	Watts, William M		100.00		100.00
71360	Wright, Ebenezer	16.02			16.02
70043	Whelchel, John W	10.89	33.33		44.22
70317	Waggoner, Thomas B	18.19			18.19
70775	Warner, Hiram S	142.88			142.88
59977	Wright, Thomas		100.00		100.00
69778	Waters, Samuel	51.78			51.78
70446	Woodhall, Warren	97.97	100.00	50.00	247.97
70447	....do	10.00			10.00
71111	Whitney, Lorenzo H		100.00		100.00
56816	Wynkoop, David	2.11			2.11
62890	Williams, Ezekiel H		71.50		71.50
66578	White, Edward A	92.00	100.00		192.00
68067	Wilson, Jacob H	104.50			104.50
70628	Wommack, Franklin M	62.75			62.75
67766	Weeks, Charles		100.00		100.00
66634	Wood, Benjamin F	104.50	100.00	50.00	254.50
70816	Wetzel, John	10.85	150.00		160.85
31448	White, Samuel R	37.14			37.14
71135	Wright, Thomas		340.00		340.00
71234	Wood, Rufus M		89.47	100.00	189.47
70820	Weaver, William		100.00		100.00
70199	Woodruff, Lafayette	101.51			101.51
71294	Walter, Thomas F	93.02			93.02
70818	Weber, Charles		100.00		100.00
70566	Wright, Samuel S	74.25			74.25
71042	Wilson, George J	75.49			75.49
71040	Woodruff, Elias B	7.24			7.24
68524	Wirth, Jacob	25.06			25.06
71194	Wilder, Burt G	29.48			29.48
69302	Wood, Zera W	51.75	240.00		291.75
71715	Wright, Thomas S	527.39			527.39
70790	Williams, Simeon B	67.20			67.20
70489	Whitten, William S		100.00		100.00
71218	Wilson, James		90.00		90.00
71219	....do		10.00		10.00
71296	Welshimer, Philip	5.17			5.17
71299	Walkinshaw, Jonathan D		100.00		100.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
71517	Wooderson, Thomas P	.....	$100.00	$100.00	$200.00
71011	Westfall, Elnathan K	$100.33	100.00	.....	200.33
57723	Wilson, James C	328.65	.....	.....	328.65
71300	Wright, Josiah C	34.00	.....	.....	34.00
70346	Wray, Robert H	.....	223.96	.....	223.96
71126	Watkins, James	.....	100.00	.....	100.00
71422	Winsor, Peter	.....	100.00	.....	100.00
9866	Whalen, John	20.34	75.00	100.00	195.34
11970	Williams, Amos C	.....	25.00	.....	25.00
16237	Weddle, Daniel C	.....	33.34	.....	33.34
29153	Worden, Leroy	.....	25.00	.....	25.00
30796	Wetmore, Nicholas H	.....	136.69	.....	136.69
30807	Wall, Joseph	.....	100.00	50.00	150.00
30992	Walker, Anson J	1,034.01	.....	.....	1,034.01
33123	Welch, William J	.....	25.00	.....	25.00
43720	Wilkins, Frederick G	7.54	.....	50.00	57.54
47840	Welsh, Andrew J	.....	100.00	.....	100.00
51130	Wells, Benonia	61.05	125.00	.....	186.05
51969	Warren, Samuel	10.00	.....	.....	10.00
54676	Woodruff, David	10.00	.....	.....	10.00
55851	Wells, William M	154.77	.....	.....	154.77
56313	Webber, George H., alias Norman Stygles	.....	51.42	.....	51.42
56569	Wood, William	.....	25.00	.....	25.00
56658	Worrell, James P	144.40	.....	.....	144.40
56942	Woods, Edwin S	.....	25.00	.....	25.00
57721	Wardwell, David D	103.20	.....	.....	103.20
57724	Walker, James D	152.96	.....	.....	152.96
57725	White, Hiram A	13.93	.....	.....	13.93
57729	Wallace, Thomas M	147.86	.....	.....	147.86
57730	Wilson, John H	154.59	.....	.....	154.59
58015	Welsh, John	.....	75.00	50.00	125.00
58153	Wilkinson, James C	.....	35.00	.....	35.00
58298	Weber, Peter	13.00	60.00	.....	72.00
58303	White, Horace G	302.49	.....	.....	302.49
58351	West, Henry E	.....	100.00	.....	100.00
58388	Woods, Richard	41.79	100.00	50.00	191.79
58388½	.....do	10.00	.....	.....	10.00
58553	Withers, Merritt	27.80	115.00	.....	142.80
58562	Williams, Jackson	92.68	300.00	.....	392.68
58563	.....do	10.00	.....	.....	10.00
58570	Washington, Stephen	11.23	100 00	.....	111.23
59271	.....do	10.00	.....	.....	10.00
58576	Whitehead, Vardy	67.42	75.00	50.00	192.42
58723	Wiseman, Jacob	.....	60.00	.....	60.00
58857	Weatherbe, Joseph H	.....	100.00	.....	100.00
58908	Wagner, Engelbert	15.73	100.00	.....	115.73
58978	Whitehill, William	286.53	.....	.....	286.53
59153	Weeks, Darwin L	118.39	.....	.....	118.39
59155	Woods, John W	206.94	75.00	50.00	331.94
59170	Wheeler, William	210.03	.....	.....	210.03
59272	White, Charles	.....	103.50	.....	103.50
59273	..... do	.....	11.50	.....	11.50
59274	Wilhite, Winston	174.50	.....	100.00	274.50
59281	Watts, Harry	39.00	300.00	.....	339.00
59282	.....do	10.00	.....	.....	10.00
59341	Whitfield, I. J	116.32	.....	.....	116.32
59354	Watson, Martin	.....	250.00	.....	250.00
59434	Wright, William H	46.03	.....	.....	46 03
59444	Wood, Benjamin C	9.90	.....	.....	9.90
59446	Ware, John	71.13	75.00	.....	146.13
59448	Witham, Nathaniel R	.....	75.00	100.00	175.00
59454	Wilson, Thomas	.....	100.00	100.00	200.00
59455	Wetherall, George B	.....	.....	50.00	50.00
59481	Wright, Peter	.....	100.00	.....	100.00
59577	Whyte, Alexander, Junior	110.54	.....	.....	110.54
59716	Wilson, John W	106.26	.....	.....	106.26
59720	Wilson John	.....	.....	50.00	50.00
59873	White, George	.....	92.00	.....	92.00
59879	Way, William H	24.53	33.33	.....	57.86

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
59880	Wheeler, Horace		$40.00		$40.00
59882	Wood, Harrison	$26.03			26.03
59910	Westfall, Elihu		$100.00	$100.00	200.00
60232	Woodbury, David	14.27			14.27
60233	Weiler, Frank		100.00		100.00
60251	Wheelock, Samuel		100.00		100.00
60255	Woods, Abel	133.86			133.86
60258	White, Jacob F	69.92	15.00		84.92
60259	Wright, Henry T	245.20	285.00		530.20
60264	Woodward, George W	9.90		50.00	59.90
60791	Weaver, Francis	32.06			32.06
60800	Wilcox, Charles	133.00			133.00
60861	Wells, Curtis B		100.00		100.00
60862	Willey, William W		25.00		25.00
60863	White, James K	22.34	15.00		37.34
60864	Wimer, John		75.00	100.00	175.00
60865	Whitman, William		75.00		75.00
60866	Williams, Hiram	51.66			51.66
60867	Williams, John S	1.10			1.10
60870	Warren, Peter	13.28			13.28
60871	Weaver, James H		110.00		110.00
60887	Washburne, James D	58.14	15.00		73.14
61052	Woodruff, Alfred C	22.03	15.00		37.03
61868	Wenzel, Czerweny	34.65			34.65
61929	White, Daniel		120.00		120.00
61981	Weaver, Edward F		100.00		100.00
61983	White, Albert C	101.14			101.14
62097	Worden, William H		190.00		190.00
62172	Walker Martin		100.00		100.00
62179	West, Samuel A		100.00		100.00
62183	Willson, John J	17.49	150.00		167.49
62190	Woelfer, Charles	116.78			116.78
62200	Willison, French	8.37	100.00		108.37
62201	do	10.00			10.00
62252	Willits, Hugh H	112.15			112.15
62254	White, George W	14.08			14.08
62255	Webb, James I	100.96	100.00		200.96
62256	Wild, Azariah F	69.25			69.25
62277	Wood, James D		100.00		100.00
62281	White, James E		100.00		100.00
62282	Wilcox, Jesse B		100.00		100.00
62289	Wasson, John C. S	67.74			67.74
62310	Woodard, John	39.40			39.40
62418	Wickwire, William S		100.00	100.00	200.00
62425	Williams, William P		100.00	100.00	200.00
62430	Wright, John A		300.00		300.00
62515	Windon, William G	51.94	25.00		76.94
62516	Wilson, Chancy C	28.16			28.16
62518	Whidden, Charles H	103.47	260.00		363.47
62670	Wilcox, James	31.07	100.00	100.00	231.07
63231	do	13.00			13.00
62675	Wilcox, John	28.56			28.56
62775	Woodworth, Horace	3.56	75.00		78.56
62812	Williams, Henry	13.84			13.84
62826	White, Alexander	123.34	66.66		190.00
62846	Whitcraft, Robert		75.00		75.00
62849	Worley, John Q		100.00		100.00
63000	Wodell, Warren W		100.00		100.00
63053	Wiggs, William J	9.50			9.50
63057	Willis, James C	50.45	155.00		205.45
63243	Wade, James	5.60	300.00		305.60
63276	Webber, William B	81.50			81.50
63280	Waterman, Albert A		120.00		120.00
63297	Wilcox, William R		100.00		100.00
63304	Wygant, Harvey M	44.38			44.38
63376	Wier, John			50.00	50.00
63461	Walkinshaw, Joseph C	57.33			57.33
63465	Ward, Henry C	86.76	100.00		186.76
63501	Wight, George B		100.00		100.00

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
63524	Waits, Allen	$64.37	$100.00	$50.00	$214.37
63574	Wesner, Ambrose	65.76	15.00		80.76
63582	Williams, Phillip C		300.00		300.00
63591	Wetherell, Whiting M	212.79			212.79
63661	Wilson, Ezra A	17.50	235.00		252.50
63683	Wardlow, Hampton	81.76	100.00		181.76
63745	Williams, George P	189.44	120.00		309.44
63837	Wilcox, Alexander	87.26	100.00		187.26
63838	....do	11.00			11.00
63882	Wilson, Frank		100.00		100.00
63912	Wyeth (or Wythe), George W. P		100.00		100.00
63920	Wedgwood, Thomas S		100.00		100.00
64019	Whipple, John C		100.00		100.00
64020	Wells, Edmund S		75.00	100.00	175.00
64025	Wilson, Asa		100.00		100.00
64032	Wall, Garrett	11.74			11.74
64038	Wilbur, George H	50.33			50.33
64045	Weiser, George	26.61		50.00	76.61
64053	Wiliams, Daniel		90.00	50.00	140.00
64054	....do		10.00		10.00
64225	Warne, Thomas A		100.00		100.00
64328	Wheeler, Stephen H	6.49		100.00	106.49
64366	Wetzel, Lewis			100.00	100.00
64392	Wells, Americus		100.00		100.00
64400	Wylie, Francis H		300.00		300.00
64411	Welch, Martin	9.64			9.64
64433	Ward, William C		80.01		80.01
64438	Wice, Simon	44.26	100.00	50.00	194.26
64445	White, John T			50.00	50.00
64712	Warren, Paul C			100.00	100.00
64724	Weidner, John H		100.00		100.00
64728	Wagner, Alfred H	9.06	100.00		109.06
64729	Winn, Peter		100.00	50.00	150.00
64896	Wilson, Moses	89.12	100.00	100.00	289.12
64897	....do	11.00			11.00
64972	Wenzel, Gottfried	39.28			39.28
64976	Woodruff, Henry T	13.01			13.01
64989	Walker, Owen O	28.50			28.50
65114	Wilson, George	95.12			95.12
65136	West, Henry		100.00		100.00
65144	Wilcox, Charles W		100.00		100.00
65335	Wellman, William L			100.00	100.00
65711	White, James	23.43	75.00	100.00	198.43
65747	Wick, Stephen		200.00		200.00
65931	Woelfel, Fred., alias Frederick Wilful	85.58			85.58
66033	Wright, Andrew	55.69			55.69
66034	....do	7.50			7.50
66045	Wormley, Henry	59.80	100.00		159.80
66058	Warthen, William F	20.27			20.27
66251	Wiggins, Samuel	18.40	66.66		85.06
66254	Wright, Henry O			50.00	50.00
66276	White, Philip	76.85			76.85
66280	Waldon, Samuel K	13.00	100.00		113.00
66351	Walker, Addison		100.00		100.00
66352	Walker, Robert		100.00		100.00
66354	Wilkins, Romanzo L		100.00		100.00
66355	Wetzel, Henry H		100.00		100.00
66357	Wilson, James W		75.00	100.00	175.00
66422	Withers, Thaddeus C		100.00		100.00
66553	Wells, Oliver			50.00	50.00
66559	Warren, Thompson		350.00		350.00
66575	Warren, William D		100 00		100.00
66577	Wright, George		100.00		100.00
66636	Wickes, George D	20.89			20.89
66776	Wilshire, William A		100.00	100.00	200.00
67235	White, Samuel K	2.00	160.00		162.00
67273	Walker, William S	50.24			50.24
52904	White, William H	1.19			1.19
58365	Wells, Charles		100.00	100.00	200.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
58447	Wykoff, John N		$100.00	$100.00	$200.00
66385	Whitehead, Pleasant	$19.50	100.00		119.50
66386	....do	12.50			12.50
67239	Waddell, George G	29.90			29.90
67313	Woodward, Allison	22.93	100.00		122.93
66941	Wigant, John	26.28	75.00	50.00	151.28
66430	Woodward, Warren	175.97			175.97
66940	Williams, George A	60.34			60.34
67414	Warner, William H		100.00		100.00
67692	Wills, Abraham	45.74	66.66		112.40
67691	Wills, Alfred	67.62	66.66		134.28
66285	Woodward, John W		100.00		100.00
67773	Wilson, John		100.00		100.00
67778	Whitney, Samuel C		100.00		100.00
65726	Whitton, Stokeley D	246.73			246.73
64280	Wisner, William A	95.01			95.01
6621	Waltz, Levi	20.85			20.85
65663	Watkins, Wilford		11.17	50.00	61.17
65968	Whitney, Lawrence M		100.00		100.00
67259	Windeler, William H		100.00		100.00
63578	Walborn, Isaac	11.25			11.25
66376	Wilson, George H			94.54	94.54
66377	....do	6.04		5.46	11.50
67336	Wallingford, Estes	149.22			149.22
67455	Wallace, Benjamin	21.33	33.34		54.67
67458	Wentz, John L. W		100.00		100.00
66569	Watrous, Henry		75.00		75.00
67594	Weiss, Gottlieb		100.00		100.00
67781	Wells, William		100.00		100.00
65964	Wallace, Theodore C	82.51			82.51
67753	Waldron, Charles A		100.00		100.00
65727	Weems, James C	190.84			190.84
67144	Whaley, Samuel		100.00		100.00
67799	Work, George F	51.05			51.05
67238	White, Joseph G	209.15	100.00	100.00	409.15
67325	Walls, Butler		276.50		276.50
67326	....do		10.50		10.50
67290	Warren, James A	35.23	100.00		135.23
67137	Whitehouse, Edmond	48.24			48.24
68197	Washington, William		90.00	50.00	140.00
68198	....do		10.00		10.00
67423	Wool, Jacob		33.33		33.33
67719	Williams, Henry	2.81	28.57		31.38
67720	....do	5.00			5.00
68316	Williams, Thomas W. B	7.59			7.59
67803	Wells, Amos J	220.70	75.00	50.00	345.70
66830	Wilder, William C	134.11			134.11
68193	Wallace, Garland		100.00		100.00
66827	Wilson, Samuel J. R	47.42			47.42
67706	Warner, Richard	11.41			11.41
68551	Weisser, Arthur F	31.57	100.00		131.57
67429	Williamson, Henry V		100.00		100.00
68233	Witherell, Charles T		100.00		100.00
68531	Wright, Cuffee	17.79			17.79
68532	....do	5.00			5.00
68054	Walters, George	10.04	100.00	100.00	210.04
67145	Watson, David	20.38			20.38
68195	Walker, Duncan		87.50		87.50
68196	....do		12.50		12.50
29049	Wheelock, Elihu D		25.00		25.00
68188	Williamson, Abraham	122.86			122.86
68315	Warner, Henry C		100.00		100.00
68512	Ware, Will F	17.32			17.32
68245	Ward, Thomas E		100.00		100.00
67168	Woodard, Charles C	118.93	25.00		143.93
67156	Whitehouse, Everett M		100.00		100.00
68598	Walrath, Abram E		100.00		100.00
68081	Woodruff, Josiah M			100.00	100.00
69058	Weeden, Royal C		210.00		210.00

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	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
68239	Wales, Elijah		$100.00		$100.00
68247	Walker, Plumer E		300.00		300.00
67373	Wilcox, James A		114.67		114.67
61682	Winchester, Stanton	$121.06	40.00		161.06
62497	....do	10.00			10.00
69052	Woodson, James A	102.87	100.00		202.87
69959	Williams, Richard D	21.83			21.83
68329	Wynings, Hiram J		100.00		100.00
68900	Woodward, Augustus L	13.67			13.67
68905	Wilcox, Irwin F		100.00		100.00
68793	Whisler, Jonathan		75.00	$100.00	175.00
68918	White, Preston	6.21	300.00		306.21
68919	....do	12.00			12.00
68912	Williams, Joe	18.20	100.00	97.80	216.00
68913	....do	7.80		2.20	10.00
68100	Way, Thomas B		100.00		100.00
69165	Warren, Haddack L	50.14			50.14
69160	Worthen, Daniel	1,146.61			1,146.61
68958	Whipple, Isaac	131.54	75.00		206.54
67007	Williams, Alexander		235.00		235.00
68572	Williams, John	49.08	25.00		74.08
68916	Washington, John	10.98		100.00	110.98
68917	....do	10.00			10.00
30227	Whelan, William J			100.00	100.00
60869	Wells, Samuel T	49.36			49.36
57666	Wickham, Charles H	178.20	100.00		278.20
66789	Watkins, Eli D	205.74			205.74
69189	Wells, Andrew B	142.92			142.92
69491	Wright, Peter	37.15	100.00		137.15
69492	....do	10.00			10.00
68762	White, Charles W	154.90			154.90
69069	Woods, William	6.50			6.50
68246	Watson, Charles T		100.00		100.00
68989	Wright, Josiah		200.00		200.00
68687	Williams, Jeremiah			50.00	50.00
68988	Weiant, David S		100.00		100.00
68797	Wright, Peter	58.84			58.84
68089	West, Simeon	37.82			37.82
68090	.... do	5.50			5.50
69424	Wartenberg, Alexander		100.00		100.00
69589	Wray, James L		100.00		100.00
70127	Walters, Green	106.01	100.00		206.01
70128	....do	10.00			10.00
70364	Wheeler, James S		260.00		260.00
69874	Wagner, John		140.00		140.00
69429	Worden, Thomas B	54.63			54.63
69727	Waters, Micah D			50.00	50.00
70352	Whisman, George W	238.80	200.00		438.80
68927	Wise, Merit	42.58	200.00		242.58
68928	....do	10.00			10.00
70171	Wiley, William H		20.19		20.19
69150	Whitaker, Joseph W	124.57			124.57
69182	Wharry, Robert N		100.00		100.00
70474	Ward, James S		155.11		155.11
70177	Welch, Lyman W		100.00		100.00
70483	Wilbur, Almerick W		100.00		100.00
66931	Waddell, Henry	289.84	100.00	100.00	489.84
68759	Wallingford, John N	128.85	100.00		228.85
68800	Workman, Stephen M	29.13			29.13
70136	Wheeler, Jacob		100.00		100.00
69366	Worrell, John	31.98			31.98
70316	Ward, James H	9.55			9.55
70013	Watson, Riley S	77.80		100.00	177.80
70336	Watt, Joseph S		100.00		100.00
70434	Wiggins, Jefferson	62.74	100.00		162.74
70435	do	10.00			10.00
69905	Wilson, Andrew	17.25			17.25
69370	Wilkes, Theadore	153.92			153.92
69941	Ward, Granville B	297.91	100.00		397.91

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriations from which payable.			Total.
		Pay of two and three year volunteers, 1871 and prior years.	Bounty to volunteers and their widows and legal heirs, 1871 and prior years.	Bounty under act of July 28, 1866, 1880 and prior years.	
	WAR DEPARTMENT—Continued.				
	CLAIMS—continued.				
57661	Wahl, Charles A	$239.98	$100.00		$339.98
69324	Wombacker, Frederick	20.30			20.30
69300	Woodington, Allen T	87.89	75.00		162.89
69790	Wicks, Charles S	252.16			252.16
71038	Warford, Franklin M	275.83			275.83
71031	Waters, Israel B		100.00		100.00
70060	White, Charles R	86.19			86.19
70417	Walker, Jesse		50.00		50.00
70428	Walter, Charles		100.00		100.00
70629	Wigger, Philip A	22.95			22.95
71015	Winship, Henry D	75.28			75.28
70381	Warriner, Lorin R		300.00		300.00
45311	Young, James E		265.90		265.90
54842	Young, George	96.52	66.67		163.19
58662	Young, Delos W	105.01			105.01
59490	Young, Jerry		92.53		92.53
60151	do	3.53	7.47		11.00
60416	Yarnell, Milton G	216.70			216.70
60419	Young, William	149.79			149.79
60548	Young, Samuel		94.33		94.33
60549	do	4.33	5.67		10.00
62420	Young, Jerome W		100.00		100.00
62842	Young, Charles	234.16			234.16
63951	Young, Salathiel	59.69	25.00		84.69
63953	Yount, Daniel W	69.50	50.00		119.50
64047	Young, William B	32.44			32.44
64050	Yunt, Harrison P	33.80			33.80
65883	Young, Samuel W		75.00	$50.00	125.00
65940	Yaw, Edwin C		100.00		100.00
66044	Young, Thursday		100.00		100.00
66281	Yeager, Francis	222.84	100.00	100.00	422.84
66436	Yerkes, John D		100.00		100.00
66686	Young, James		88.50		88.50
66687	do		11.50		11.50
63510	Youngs, Eber B		29.68	50.00	79.68
56656	Yates, Wyatt		3.75		3.75
56655	do		3.75		3.75
56654	do		19.16		19.16
57704	Yearly, Andrew. (*See* Early.)				
68318	Yager, John		100.00		100.00
67167	Young, Moses W		100.00		100.00
68445	Yost, John	78.92	15.00		93.92
71125	York, Abram	19.82			19.82
58729	Zoller, Bernhard		100.00	100.00	200.00
59169	Zang, Ernst	306.61			306.61
61864	Zell, Henry	15.21			15.21
64979	Zimmermann, John	186.10			186.10
65067	Zimmerman, John B		100.00		100.00
65880	Zarbaugh, William H		100.00	100.00	200.00
68980	Zimmerman, Jacob	23.87			23.87
70365	Zimmerman, James H	66.73			66.73
	Total	*a*251,252.82	*b*283,956.56	*b*51,218.56	586,427.94

a Arrears of pay; balance of appropriation in surplus fund.
b Bounties under sundry acts of Congress.

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
	WAR DEPARTMENT.			
	CLAIMS.			
39089	Ames, Robert F	Pay, etc., of the Army, 1884 and prior years.	1884	$17.50
60855	Ahrens, William	do	1865	10.15
70144	Allen, Zimri H	do	1863	5.00
68121	Branch, James	do	1878	97.82
68130	Bassett, Frederick H	do	1863	23.95
68755	Baldwin, John M	do	1876	181.97
69313	Baker, Charles. (*See* Ebner.)			
68766	Bailey, Albert S	do	1879	193.32
68768	Brooks, Lorenzo L. C	do	1880	246.83
39083	Boswell, Benjamin D	do	1877	66.88
46339	Brooks, Spencer	do	1867	488.07
57587	Brewer, Robert B	do	1864	68.43
60412	Badger, Nicholas D	do	1883	254.05
62494	Bailey, Charles M	do	1882	83.70
62983	Baldwin, John M	do	1883	136.19
4904	Bash, D. N	do	1880	16.33
6347½	Cleary, Peter J. A	do	1882	46.44
54958	Curtis, William H	do	1848	12.78
39082	Campbell, Jos. B	do	1882	3.75
60428	Callender, Franklin D	do	1883	684.37
61197	Crary, Hannibal	do	1849	44.57
63380	Clifford, Reuben	do	1881	59.84
66816	Crumm, Oscar	do	1880	16.29
68115	Chamberlain, Oscar D	do	1865	20.57
68124	Conroy, Frank	do	1882	14.81
68125	Clark, Patrick S	do	1881	16.00
62975	Driscoll, John I	do	1871	302.50
69314	Donohue, John	do	1883	301.00
68113	Dodd, Charles	do	1864	73.80
47593	De Camp, Samuel G. S	do	1872	21.33
51626	Dove, William E	do	1883	4.00
60411	Dimpfel, George H. A	do	1873	197.91
63375	Daka, Winslow J., alias Drake, William J	do	1862	5.36
66815	De Lagnel, Julius A	do	1861	81.61
62989	Duniver, Jesse B	do	1867	8.52
48806	Douglas, Samuel R	do	1883	102.74
64288	Escudero, Antonio	do	1883	49.00
69313	Ebner, Charles F., alias Chas. Baker	do	1872	58.18
68767	Eaton, George O	do	1874	186.56
57582	Findeisen, Hugo	do	1881	205.65
66812	Fritz, Henry H	do	1864	48.75
68114	Feuerstein, Frank	do	1876	8.50
66818	Funk, William	do	1865	21.83
39103	Fechét, Edmund G	do	1870	19.15
68111	Griffith, Edgar	do	1883	31.13
66820	Goodfellow, Henry	do	1883	48.00
64542	Griffin, Charles	do	1868	21.72
39115	Gilman, Benjamin H	do	1882	142.29
69322	Ghivizzani, Samuel	do	1883	412.72
64926	Gibson, James	do	1862	15.73
56564	Hammond, Richard P	do	1851	179.95
57588	Hood, Thomas	do	1881	408.67
57589	——do	do	1881	10.00
58086	Hammond, William	do	1851	79.08
58137	Hopwood, Thomas H	do	1868	15.63
61202	Holmes, John	do	1849	6.00
62990	Heyburn, Patrick	do	1862	13.77
6879	Hoskins, John D. C	do	1882	48.00
68761	Holmes, Samuel N	do	1879	210.05
70714	Jordan, Thomas	do	1861	121.45
69316	Jones, John	do	1868	34.53
69326	Jaeger (or Yeager), Martin	do	1864	19.71
57252	Jordan, Allen R	do	1883	94.66
59610	Jones, Caleb P	do	1849	52.86
64286	Jenifer, William	do	1880	35.07
54108	Keller, Lewis	do	1864	22.60
62977	Knapp, John S	do	1864	30.61
69321	Kirby, Thomas	do	1882	135.21
640802	Lee, John J	do	1866	5.10
68769	Lloyd, Charles F	do	1875	207.27
57251	——do	do	1883	126.31
62979	Leas, J. Edwin	do	1870	62.42
63372	Lecour, Raphael	do	1880	28.44
58089	Little, Henry	do	1861	10.96
30958	Mackay, William S., *alias* William M. Porter	do	1873	79.54
39086	McIver, George W	do	1883, 1884	88.84

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
57253	Monroe, F. Le Baron	Pay, etc., of the Army, 1884 and prior years.	1876	$39.90
57579	Maze, James H	do	1864	95.68
60852	Meerholz, Herman	do	1883	204.51
63377	Miller, George J	do	1882	190.52
63374	McCain, Alexander	do	1862	8.36
39104	McKibbin, Chambers	do	1873	82.50
39106	McGinness, John R	do	1876	12.79
69319	McKinley, Peter A	do	1875	63.41
68122	Meyer, John B	do	1863	8.42
53597	Molock, Andrew M	do	1881	110.32
54622	Martin, James G	do	1861	80.97
68120	Owen, Gabriel H	do	1883	43.98
47061	Parker, Percy	do	1882, 1883	210.87
64549	Payne, Matthew M	do	1862	116.40
70885	Palmer, Stephen	do	1881	8.19
58077	Plympton, Joseph	do	1860	49.83
58081	Payne, Matthew M	do	1862	984.80
60851	Pinkerton, Hugh	do	1866	27.03
59601	Randall, Daniel	do	1852	36.82
60856	Rice, Peter	do	1883	34.16
62976	Rousseau, George L	do	1881	141.31
4901	Roche, James R	do	1879	38.96
39111	Rodman, jr., Samuel	do	1883	151.30
64287	Rensz, Jacob	do	1864	19.57
66823	Sumet, John D	do	1883	41.27
39108	Swift, Ebenezer, jr	do	1878	3.61
68128	Simmers, Elmer	do	1883	30.01
68758	Seward, Dudley	do	1871	152.77
69325	Sneathen (or Snetker), Even	do	1862	44.21
69311	Taylor, John D	do	1864	3.93
68765	Scott, John	do	1883	181.00
57583	Stein, C. A	do	1877	278.56
57586	Servis, Jonathan	do	1865	10.18
63373	Stephens, James R	do	1883	39.61
63381	Sterns, Max	do	1875, 1876	1,043.67
63388	Smith, John	do	1879	48.20
66813	Smith, James	do	1865	89.54
51622	Tracy, Thomas G	do	1871	618.35
54960	Totten, James	do	1871	29.23
63387	Turley, James Henry	do	1876	166.38
39116	Turner, George L	do	Prior to 1884	179.87
57268	Wasson, James R	do	1883	503.62
39117	Webster, Edmund K	do	Prior to 1884	208.37
68118	Williams, Henry	do	1881	68.77
39105	Whitall, Samuel R	do	1881	54.45
69317	Worle, alias Kraus, Charles	do	1878	108.00
61209	Whitall, John A	do	1866	66.62
66150	Zell, Henry	do	1869	17.23
				*a*14,052.37
*b*6820	Pittsburgh, Pa., city of	Expenses of recruiting, 1884 and prior years.	1884	7.75
*c*6857	Trader, C. W	Medical and Hospital Department, 1884 and prior years.	1884	50.00
*d*6875	Wiley, Elizabeth (colored)	do	1864	17.00
				67.00
*e*6945	Nellis, Dr. Ozias	Collecting, drilling, and organizing volunteers, 1871 and prior years.	1862	39.50
*f*6931	Stone, Benjamin B., late provost marshal 1st district, West Virginia.	Contingencies of the Army, 1884 and prior years.	1865	49.10

a Arrears of pay; balance of appropriation carried to surplus fund.
b Water rent on building owned by United States and used as recruiting rendezvous; in the surplus fund.
c Surgical and medical services to an enlisted man.
d Cook in general hospital.
e Medical services First Ohio Light Artillery; in surplus fund.
f Reimbursement of expenses incurred in defending suits for damages by reason of acts done in his official capacity; in surplus fund.

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certificate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
	WAR DEPARTMENT—continued.			
	CLAIMS—continued.			
*a*59255	Petrea, George	Pay of volunteers (Mexican war), 1871 and prior years.	1848	$6.19
*a*59608	Sullivan, James	do	1848	4.53
				10.72
69542	Packard, David	Traveling expenses of First Michigan Cavalry, act of July 28, 1866.	1866	206.17
60250	Stevens, Byron	do		159.65
				365.82
64423	Aitken, James	Traveling expenses of California and Nevada Volunteers, prior to July 1, 1884. (Act March 2, 1867.)		49.47

a Arrears of pay, etc., balance of appropriation carried to surplus fund.

RECAPITULATION OF WAR DEPARTMENT CLAIMS ALLOWED BY THE SECOND AUDITOR AND SECOND COMPTROLLER.

Pay of two and three years' volunteers, 1871 and prior years	$251,252.82
Pay of volunteers (Mexican war), 1871 and prior years	10.72
Pay, etc., of the Army, 1884 and prior years	14,052.37
Bounty to volunteers and their widows and legal heirs, 1871 and prior years	283,956.56
Bounty act July 28, 1866, 1880 and prior years	51,218.56
Expenses of recruiting, 1884 and prior years	7.75
Medical and Hospital Department, 1884 and prior years	67.00
Traveling expenses of First Michigan Cavalry prior to July 1, 1884	365.82
Traveling expenses of California and Nevada Volunteers prior to July 1, 1884	49.47
Contingencies of the Army, 1884 and prior years	49.10
Collecting, drilling, and organizing volunteers, 1871 and prior years	39.50
Total	601,069.67

Reported by the Second Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
	INTERIOR DEPARTMENT.			
	INDIAN.			
*a*9599	Cramsie, John W., Indian agent	Pay of Indian agents, 1884 and prior years.	1882	$3.01
*b*9811	Bagley, William	Incidental expenses Indian service in Oregon, 1884 and prior years.	1874	500.00
*c*9601	Central Pacific R. R. Co	Contingencies of the Indian Department, 1884 and prior years.	1879	25.47
c9147	Chicago, Rock Island and Pacific R. R. Co.		1882	9.40
	Total			34.87

a In surplus fund, balance on settlement of accounts.
b In surplus fund, services as superintendent of farming, Siletz Agency, Oregon, January 1 to June 30, 1874.
c Balance of appropriations carried to surplus fund. Transportation furnished for Indian service.

Reported by the Second Auditor and Second Comptroller, etc.—Continued.

No. of certifi. cate.	Name of claimant.	Appropriation from which payable.	Fiscal year.	Amount.
	INTERIOR DEPARTMENT—Continued.			
	INDIAN—continued.			
*a*7954	Countryman, Horace	Support of Crows, 1884 and prior years.	1878	$1,155.00
*b*8932	Harris, William P	Support of Klamaths and Modocs, 1884 and prior years.	1872	269.00
*c*9783	Craig, J. M	Support of Indian schools, 1884 and prior years.	1884	4.00
*d*9901	Power, Thomas C	Transportation of Indian supplies, 1884 and prior years.	1884	3,971.65
*e*5	Hunt, P. B., late Indian agent	do	1883	35.82
*f*9601	Central Pacific R. R. Co	do	1884	303.77
				4,311.24
*f*4407	Central Pacific R. R. Co	Telegraphing and purchase of Indian supplies, 1884 and prior years.	1884	42.67
*g*9680	Grayson, Walter (or Watt) estate of	Reimbursement for stolen money, under sections 2154 and 2155 Revised Statutes.	1873	32,000.00
*f*9601	Central Pacific R. R. Co	Traveling expenses of Indian inspectors, 1884 and prior years.	1878	44.32
(*f*)	do	do	1879	103.45
	Total			147.77
*h*8155	Donaldson, John A	Twenty per cent. additional compensation, prior to July 1, 1884.	1867, 1868	121.78
*h*8154	Mix, Edward M	do	1867	151.05
				272.83

a Balance of appropriation carried to surplus fund. Hay furnished for Crow Agency. Account certified under act of June 14, 1878.

b Balance of appropriation carried to surplus fund. Services as blacksmith on Klamath Reservation.

c In surplus fund, medical services at Quapaw Agency Boarding School.

d In surplus fund, repayment of amount, with interest, stopped on the settlement of his accounts as transportation contractor for Indian supplies lost by the burning of the steamer Butte, on the Missouri River, August 2, 1883. Suit entered by the United States in accordance with the provisions of the act of March 3, 1875 (18 Stats., p. 481). Judgment for defendant; affirmed on appeal to the supreme court of Montana.

e In surplus fund, balance on settlement of accounts.

f Balance of appropriation carried to surplus fund. Transportation furnished for Indian service.

g Money stolen from Grayson, a Creek Indian, by white men, in the Indian Territory, in 1873. Claim certified under sections 2154 and 2155, Revised Statutes.

h Joint resolution, February 28, 1867. Employés Indian service, Washington, D. C.

RECAPITULATION OF INTERIOR DEPARTMENT (INDIAN) CLAIMS ALLOWED BY THE SECOND AUDITOR AND SECOND COMPTROLLER.

Contingencies of the Indian Department, 1884 and prior years	$34.87
Support of Crows, 1884 and prior years	1,155.00
Support of Klamaths and Modocs, 1884 and prior years	269.00
Telegraphing and purchase of Indian Supplies, 1884 and prior years	42.67
Transportation of Indian supplies, 1884 and prior years	4,311.24
Traveling expenses of Indian inspectors, 1884 and prior years	147.77
Twenty per cent. additional compensation, prior to July 1, 1884	272.83
Pay of Indian agents, 1884 and prior years	3.01
Incidental expenses of Indian service in Oregon, 1884 and prior years	500.00
Support of Indian schools, 1884 and prior years	4.00
Reimbursement to estate of Walter (or Watt) Grayson for stolen money	32,000.00
Total	**38,740.39**

Reported by the Third Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	INTERIOR DEPARTMENT—PENSIONS.			
	CLAIMS.			
a 6438	Charles B. Lines, late pension agent	Army pensions, 1884 and prior years.	1875	$30.79
a 6531	William L. McMillen, late pension agent	....do	1879	24.46
a 8007	David B. Wilson, late pension agent.....	....do	1876	306.08
a 8721	Boston and Albany Railroad Company....	....do	1871	33.50
				394.83
a 8783	F. L. Richter, M. D.....	Fees of examining surgeons, 1884 and prior years.	1878	12.00
a 9104	D. McKinney, M. D	....do	1882	27.00
				39.00
	Total pensions.....	.....	.....	433.83

a In surplus fund.

RECAPITULATION OF INTERIOR DEPARTMENT (PENSIONS).

Army pensions, 1884 and prior years	$394.83
Fees of examining surgeons, 1884 and prior years	39.00
Total pensions	433.83

Reported by the Third Auditor and Second Comptroller, under section 2, act of July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT.			
		CLAIMS.			
65560	1308 of 1883	Baltimore and Ohio Railroad Company.	Army transportation, 1882 and prior years.	1861	$32,788.48
63562	4377 of 1884	Hoboken Land Improvement Company of New Jersey,	....do	1862	15,800.00
66240	5245 of 1885	Estate of T. J. League, deceased....	....do	1866	10,750.00
					59,338.48
66476	1212 of 1883	L. A. Von Hoffman and William A. Mertens (trading as R. Von Hoffman and company) and William H. Newman.	Barracks and quarters, 1881 and prior years.	1862–1866	18,430.56

NOTE.—The above four claims were re-examined by the Second Comptroller in compliance with the act of August 4, 1886 (24 Stat., pp. 302 and 303), and reported to the Forty-ninth Congress, second session (House Ex. Doc. No. 22). (See Appendix A.)

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
89533	4066	Harrison, Thomas B., sergeant, United States Army.	Signal Service, incidental expenses 1884 and prior years (extra-duty pay, sec. 1287 Rev. Stat.).	1884	$91.00
89521	4327	Leitzell, Stuart M., private, United States Army.	....do	1884	31.50
90110	4963	Clarke, Frederic H., corporal, Signal Service, United States Army.	....do	1884	95.90
90813	4965	Griffin, Gerald E., private, Signal Service, United States Army.	....do	1884	54.95
90811	4966	White, Arthur L., private, Signal Service, United States Army.	....do	1884	128.10
					401.45
89521	4327	Leitzell, Stuart M., private, Signal Corps, United States Army.	Signal Service, incidental expenses, 1885, 'extra-duty pay (sec. 1287, Rev. Stat.).	1885	10.50
90110	4963	Clarke, Frederic H., corporal, Signal Service, United States Army.	....do	1885	77.00
90323	4964	Cunningham, Charles K., private, Signal Service, United States Army.	....do	1885	2.80
90813	4965	Griffin, Gerald E., private, Signal Service, United States Army.	....do	1885	77.00
89767	4960	Tierney, Matthew, private, Signal Service, United States Army.	....do	1885	10.50
90811	4966	White, Arthur L., private, Signal Service, United States Army.	....do	1885	77.00
					254.80
*a*88704	3372	Atchison, Topeka and Santa F6 R. R. Co.	Signal Service transportation 1884 and prior years (sundry civil act, Mar. 3, 1883).	1884	3.01
89644	3938	Chicago, Rock Island and Pacific Rwy. Co.	....do	1884	9.79
89643	4031	.... do	....do	1884	2.55
78531	6574	Central Pacific R. R. Co	....do	1884	10.18
76622	5639	....do	....do	1884	.30
75550	5540	....do	.... do	1884	2.92
77779	5538	....do	....do	1884	62.30
75491	5541	....do	....do	1884	126.92
77780	5515	....do	....do	1884	70.29
89033	3822	Kansas City, Fort Scott and Gulf R. R. Co.	....do	1884	30.00
					318.26
74345	2802	Counselman, John	Contingencies of fortifications.	1862, 1863	1,081.00
78365	3396	King, Wilson, deceased; Sarah King, widow.	....do	1862, 1863	78.75
57950	5476	La Rue, J. W., deceased; Eliza C. La Rue, administratrix.	....do	1863	620.00
*b*46279	2096	Pitman, Henry F., deceased (Benjamin J. Lindsey and Henry F. P. Wilkins, administrators of), and to Samuel H. Brown, $500. Pitman, Henry F., deceased (administrators as above stated), and to Thomas S. Martin, jr., and John F. Harris, $401.58.	....do	1864	901.58
29077	5559	Queen, Elizabeth, in her own right and as heir of Henry Queen and Mary Queen, both deceased, $3,081.83; and Emily Brooks, executrix of Ann Brooks, deceased, $1,540.91.	....do	1861–1865	4,622.74
					7,304.07

a See lists Army transportation and 5 per cent. arrears.
b Of 1881. Reaffirmed January 31, 1887, by Second Comptroller.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
79334	3587	White, Vincent L., deceased; Mary Neville, late widow, and Robert L. White, only child.	Gun-boats on Western Rivers (12 Stat., 263, 331, and 507, 1884 and prior years.)	1862	$20.56
(a)	7257	Greely, Adolphus W., lieutenant Fifth Cavalry and A. S. O., U. S. A.	Construction and operation of a line of telegraph on the frontier settlements of Texas prior to July 1, 1884 (act June 3, 1874).	b1877	15
16445	3603	Bailey, William S., deceased; Henry M. Mills, administrator of.	Expenses of minute men and volunteers in Pennsylvania, Maryland, and Ohio (act March 3, 1863).	1863	54.75
21762	4326	Banning, Thomas C., deceased, W. C. Griswold, administrator of trust.	Rogue River Indian war, prior to July 1, 1884 (act July 17, 1854, extended by act February 2, 1871).	1854	646.57
21762	4060	Moray, Peter	do	1854	406.57
21762	4943	Wolverton, Milton, deceased; W. C. Griswold, administrator.	do	1854	256.57
					1,309.71
78494	3288	Duval, Edmund J	Twenty per centum additional compensation, prior to July 1, 1884 (under joint resolution of February 28, 1867, 14 Stat., 569).	1867	35.00
87478	3415	McCormick, James	do	1867	106.50
75786	3504	Shea, Timothy	do	1867	18.16
					159.66
4890	3924	Adams, Moses, deceased; W. C. Griswold, administrator of trust.	Pay, transportation, services, and supplies of Oregon and Washington volunteers in 1855, 1856, 1871, and prior years (act March 2, 1861).	1855, 1856	87.21
4889	3880	Bozarth, Christopher C	do	1855, 1856	69.46
4887	3803	Corey, George R	do	1855, 1856	27.60
4887	3803	Garrison, Abraham H	do	1855, 1856	76.00
4888	3816	Haddix, George W., deceased	do	1855, 1856	125.93
4894	4485	Hillman, J. W	do	1855, 1856	205.00
4886	3392	Keith, Warren C	do	1855, 1856	61.80
4889	3880	Knight, Ira W	do	1855, 1856	82.04
4884	2916	Lancaster, Columbia	do	1855, 1856	146.58
4889	3880	Morgan, Lewis, deceased, Elizabeth Morgan, mother of.	do	1855, 1856	31.53
4891	4380	Marshall, Henry	do	1855, 1856	5.23
4888	3816	Pettyjohn, M. C	do	1855, 1856	34.00
4885	2915	Sears, Granville	do	1855, 1856	127.20
4893	4466	Simpson, J. W	do	1855, 1856	29.38
4890	3924	Tabor, John A., deceased, W. C. Griswold, administrator of trust.	do	1855, 1856	148.66
		Wilkes, Jabez	do	1855, 1856	44.00
4895	5198	McKnight, William	do	1855, 1856	40.42
4896	5421	Pevelay, Francis M	do	1855, 1856	22.23
4897	5922	Bayley, Bishop A	do	1855, 1856	31.02
					1,395.29
3061	.....	State of Pennsylvania	Refunding to States expenses incurred in raising volunteers (act July 27, 1861).	1861, 1865	3,,949.53
3404	.....	State of Ohio	do	1861, 1865	23.83
3439	.....	do	do	1861, 1865	1,621.08
3433	.....	do	do	1861, 1865	1,007.00

a Signal account.

b And prior years.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
4677	.....	State of Ohio	Refunding to States expenses incurred in raising volunteers (act July 27, 1861).	1861–1865	$35,860.86
3839	.....	State of Massachusetts	do	1861–1865	1,740.96
4021	.....	do	do	1861–1865	150.00
4448	.....	do	do	1861–1865	67.05
4575	.....	do	do	1861–1865	2,007.83
4577	.....	do	do	1861–1865	385.99
4576	.....	do	do	1861–1865	666.38
4812	.....	State of Connecticut	do	1861–1865	2,345.53
4881	.....	State of New York	do	1861–1865	7,949.92
5520	.....	do	do	1861–1865	5,776.59
5537	.....	do	do	1861–1865	8,833.33
5341	.....	State of Massachusetts	do	1861–1865	15,815.98
4857	.....	State of Connecticut	do	1861–1865	1,233.16
5209	.....	State of Minnesota	do	1861–1865	462.45
5462	.....	State of New Hampshire	do	1861–1865	476.56
5461	.....	State of Maryland	do	1861–1865	289.53
5782	.....	State of Michigan	do	1861–1865	1,493.16
					92,156.72
(a)	7198	Bishop, John S., lieutenant, Thirteenth Infantry and acting commissary subsistence.	Subsistence of the Army, 1884 and prior years (sec. 1141, Rev. Stat.).	1882	.53
88145	4805	Conway, George	do	1863–1865	442.00
45483	3869	Fulkerson, F. D	do	1862–1863	160.50
b86451	5910	Galehouse, Harvey H	do	1866	60.00
(a)	7135	Gardiner, George W., captain and commissary subsistence, U. S. Volunteers.	do	c1877	71.72
85916	4546	Hurd, Joseph	do	1867	60.69
84762	2896	Jones, Thomas M	do	1865	378.65
(a)	7099	Rockefeller, Charles M., lieutenant, Ninth Infantry, acting commissary subsistence.	do	1881	1.00
89855	4099	Rickley, John	do	1864	26.34
70560	2927	Stewart, Robert, deceased, John Stewart, administrator of.	do	1863–1865	442.00
22452	5698	Jolly, Alexander	do	1863	1,524.75
d79216	5748	Casey, John P	do	1882	36.00
91602	5759	Pettis, Frederick W	do	1882	32.25
87328	5918	Utley, G. W	do	1863	21.00
					3,257.43
74691	4283	Brown, James, deceased, Berrywick J. Brown, only heir.	Regular supplies Quartermaster's Department, 1884 and prior years (sec. 1132, Rev. Stat.).	1862	144.00
e81102	2898	Central Pacific R. R. Co	do	1884	73.38
86693	2899	Coburn, C. P	do	1883	353.46
84180	3447	Flint, Julia	do	1865	66.50
89324	3749	Fritz, Emil	do	1883	32.85
f54288	2948	Heintzelman, S. P., deceased, Margaret S. Heintzelman, executrix.	do	1865	105.00
88852	4168	Hart, William (Thomas Lucas, holder and owner of voucher).	do	1863	16.80
75956	3248	McNutt, Hugh L	do	1865	17.00
77151	4422	Boring, S. P. (or Boving), administrator of Nancy Morton, deceased.	do	1863	60.00
34340	3557	Poe, Rebecca, widow of Samuel Poe, deceased.	do	1864	100.00
88852	4168	Senters, Moses (Thomas Lucas, holder and owner of voucher).	do	1863	18.00
88852	4168	Senters, Alvin B. (Thomas Lucas, holder and owner of voucher).	do	1863	34.20
88852	4168	Shone, Samuel (Thomas Lucas, holder and owner of voucher).	do	1863	19.00

a Subsistence account.
b See list Commutation of rations.
c And prior years.
d See list Regular supplies.
e See list Army transportation.
f See list Barracks and quarters.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
49415	3986	Winton, Gilbert	Regular supplies Quartermaster's Department, 1884 and prior years (sec. 1132, Rev. Stat.).	1863	$7.00
88852	4168	Walker, Thomas (Thomas Lucas, holder and owner of voucher.)	do	1863	32.50
76012	5359	Farber, Silas W., deceased, Mollie F. McPike, only heir.	do	1862	12.00
76043	5282	McCallum, John	do	1865	292.50
a79216	5748	Casey, John P	do	1882	48.00
90192	5766	Warden (or Warder), W. W	do	1864	23.60
					1,455.79
86183	4300	Allen, Robert, father of Eli Allen, deceased.	Incidental expenses Quartermaster's Department, 1884 and prior years (sec. 1133, Rev. Stat.).	1880	9.40
84146	4518	Alford, Michael, private, artillery detachment, U. S. M. A.	do	1877–1883	26.60
83396	4382	Becker, Philip	do	1877–1883	26.20
84147	4517	Burns, William, private, artillery detachment, U. S. M. A	do	1878–1883	25.40
84148	4556	Boyland, Ralph H., private, artillery detachment, U. S. M. A	do	1880–1883	21.60
84149	4557	Brownley, Richard, private, artillery detachment, U. S. M. A.	do	1877–1883	26.00
83416	4383	Coffey, Michael	do	1877–1883	26.60
83415	4384	Crawford, William	do	1887–1883	26.80
83454	4515	Cashman, Michael, private, artillery detachment, U. S. M. A.	do	1877–1883	26.60
84152	4558	Cotter, Richard, private artillery detachment, U. S. M. A.	do	1877–1883	22.20
84151	4559	Cox, John, private, artillery detachment, U. S. M. A.	do	1877–1883	26.20
84182	4749	Carroll, Edward, private, artillery detachment, U. S. M. A.	do	1877, 1878 1880–1883	20.80
83455	3420	Dinan, Jeremiah	do	1877–1883	45.85
83456	3436	Dutoit, John	do	1877–1883	26.60
81573	3460	Downing, Peter	do	1863, 1864	8.94
.(b)	7275	Dugan, Thomas B., lieutenant Third Cavalry.	do	1884	5.60
83453	4514	Enright, Francis, private, artillery detachment, U. S. M. A.	do	1777–1883	46.20
83452	4385	Finnen, Joseph	do	1877–1883	26.20
84183	4750	Farrell, Michael, corporal, artillery detachment, U. S. M. A	do	1877, 1878 1880–1883	26.60
84223	2751	Goldsmith, Charles	do	1877–1883	26.00
83541	3502	Graber, Michael	do	1877–1883	26.40
83599	4386	Herring, Patrick	do	1877–1883	26.40
85436	4754	Hagen, Bruno, late private, artiliery detachment, U. S. M. A	do	1877, 1878	10.53
83597	4374	Johnson, William C	do	1877–1881	10.50
83596	4375	Jones, Hugh	do	1877–1883	25.80
84279	2909	Lawrence, Medler	do	1877–1883	45.85
84281	4614	Marcy, Louis, private U. S. M. A., detachment of artillery.	do	1877, 1878 1880–1882	22.05
84283	4629	Monaghan, William, private U. S. M. A., detachment of artillery.	do	1877, 1878 1880–1883	24.20
84284	4751	Moore, Francis, sergeant U. S. M. A., detachment of artillery.	do	1877, 1878 1880–1883	29.75
84282	4752	Miller, Charles M., private U. S. M. A., detachment of artillery.	do	1880–1883	37.80
83669	4753	Malone, Patrick, sergeant U. S. M. A., detachment of artillery.	do	1877, 1878 1880–1883	46.90
73771	4335	Nelson, William, deceased, Rachel Nelson, widow.	do	1863	23.57
76958	4560	Neid, Louis, private U. S. M. A., detachment of artillery.	do	1877–1883	16.50
84311	4773	Nold, August, private U. S. M. A., detachment of artillery.	do	1877, 1878 1880–1883	27.56

a See list Subsistence of the Army.

b Quartermaster's accouni.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
84310	4774	Noonan, John, private U. S. M. A., detachment of artillery.	Incidental expenses Quartermaster's Department, 1884 and prior years (sec. 1133, Rev. Stat.).	1877, 1878 1880-1883	$24.80
84312	4775	Oberle, Charles, private artillery detachment U. S. M. A.	....do	1877, 1878 1880-1883	25.60
83740	4776	Piano, George, private artillery detachment U. S. M. A.	....do	1880-1883	21.40
84314	4777	Rounder, Joseph, private artillery detachment U. S. M. A.	....do	1877, 1878 1880-1883	26.00
84315	4778	Ryan, Thomas E., private artillery detachment U. S. M. A.	....do	1878 1880-1883	42.00
83748	4781	Reidy, John, private artillery detachment U. S. M. A.	....do	1877, 1878 1880-1883	25.80
83764	4631	Schoepf, Aloys, private U. S. M. A., detachment of artillery.	....do	1877 1881-1883	4.20
84316	4632	Shreiber, John, private U. S. M. A., detachment of artillery.	....do	1877 1880-1882	12.80
84317	4755	Seiber, Frederick, private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	40.60
83763	4779	Schmidt, Charles F., private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	39.90
83781	4780	Schanhard, Gottlieb, private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1882	25.60
82975	2934	Thomas, Albert, deceased, Susannah Smith, widow.	....do	1863	10.00
83783	4633	Treacy, Thomas, private U. S. M. A., detachment of artillery.	....do	1881, 1882	38.45
83782	4634	Treacy, Daniel, sergeant U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	44.80
87407	2911	Walker, Catherine	....do	1880	19.00
89302	3849	Webb, William A	....do	1864	210.25
83884	4635	Wise, John, private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	17.20
83885	4756	Wyse, Matthew, private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	26.40
85549	4757	Watson, William H., late private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	19.00
83883	4758	Wunderlich, Charles, private U. S. M. A., detachment of artillery.	....do	1877, 1878 1880-1883	48.15
88150	5475	Anthony, Conrad, deceased, Mary A. Stroble, mother.	....do	1865	9.00
85726	4957	Coyne, Anthony	....do	1864	45.33
90352	5180	Callahan, David	....do	1865	16.75
86499	5343	Conklin, Samuel	....do	1862	6.40
89513	5594	Engelhardt, Louis, late sergeant U. S. M. A., detachment of artillery.	....do	1877-1883	27.77
87439	4865	Smith, Willis, deceased; Irena Smith, widow of.	....do	1863	23.87
91231	5761	Bosch, Alphons, private U. S. M. A., detachment of artillery.	....do	1880-1883	22.95
91229	5762	Burns, Janus, private U. S. M. A., detachment of artillery.	....do	1877-1878 1880-1883	27.20
91215	5764	Kelly, John, private U. S. M. A., detachment of artillery.	....do	1881-1883	14.60
91230	5763	Lohman, Charles A., private U. S. M. A., detachment of artillery.	....do	1880, 1883	22.00
90858	5765	Tierney, Timothy, private U. S. M. A., detachment of artillery.	....do	1877-1878 1880-1883	26.00
77404	5919	Ottinger, Charles	....do	1863	16.50
					1,850.52
*a*88335	3265	Atchison, Topeka, and Santa Fé R. R. Co.	Transportation of the Army, 1884 and prior years (Sec. 1133 Rev. Stat.)	1883, 1884	178.51
*a*88181	3338	....do	....do	1883, 1884	46.94
*b*88704	3372	....do	....do	1882, 1883, 1884	682.49
87633	3403	....do	....do	1881	.58
*a*88353	3934	....do	....do	1883	266.97

a See 50 per cent. of arrears. *b* See list Signal-Service transportation and 50 per cent. of arrears.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
*a*89431	3968	Atchison, Topeka, and Santa Fé R, R. Co.	Transportation of the Army 1884 and prior years (sec. 1133, Rev. Stat.).	1883	$4.17
78505	4045	Arnold Armstrong	do	1865	40.00
*a*87639	4563	Atchison, Topeka, and Santa Fé R. R. Co.	do	1877–1880	243.62
*a*87635	4579	do	do	1881	3,516.44
*a*89355	4625	do	do	1884	560.36
84453	1139	Boston and Albany R. R. Co	do		2.60
87418	2930	do	do		801.79
87417	2928	do	do	1871	5.00
85821	3413	Jonathan Bryant	do	1865	80.00
87419	3505	Boston and Albany R. R. Co	do	1868–1882	137.23
*b*85959	3726	Elisha Burchfield	do	1864	13.50
86953 87020	3978	Baltimore and Ohio R. R. Co	do	1883	87.50
86955	4046	Barker Brown	do	1863	84.00
90153	4146	Baltimore and Ohio R. R. Co	do	1881	28.14
*a*84453	1139	Chicago, Rock Island and Pacific R. R. Co.	do	1882	2.53
*c*81102	2898	Central Pacific R. R. Co	do	1884	471.25
75353	*d*2508	do	do	1874	938.75
81937	*e*8311	do	do	1884	24.27
85517	3977	James H. Coffey	do	1864	30.00
89756	4191	Chicago, Rock Island and Pacific Rwy. Co.	do	1882	41.81
77702	4276	James Criggan (true name James Cragen).	do	1864	101.75
73328	2198	Central Pacific R. R. Co	do	1883	5.54
78574	6392	do	do	1884	1,298.04
78531	6574	do	do	1884	297.82
*f*78812	6381	do	do	1884	12.71
*f*76622	5639	do	do	1884	6,596.23
75550	5540	do	do	1883	214.04
*f*75550	5540	do	do	1884	13,892.87
*f*77779	5538	do	do	1884	9,583.53
74589	6916	do	do	1883	30.60
74589	2188	do	do	1883	19,779.32
*f*75491	5541	do	do	1884	25,479.58
75491	6858	do	do	1884	32.61
78399	6229	do	do	1884	20,623.99
65879	2236	do	do	1883	35,447.29
74591	2209	do	do	1882	11.07
74591	2209	do	do	1883	14,536.69
74591	6892	do	do	1883	23.36
*f*77780	5515	do	do	1884	11,232.67
66635	2210	do	do	1882	.88
66635	2210	do	do	1883	17,318.62
66635	6894	do	do	1883	122.99
76935	5067	do	do	1884	8,027.32
73398	1661	do	do	1883	2.21
75009	2514	do	do	1883	7,750.75
74674	2197	do	do	1883	31.69
74674	6889	do	do	1883	.69
74590	5617	do	do	1883	153.86
75117	6882	do	do	1884	79.14
65089	2527	do	do	1882	113.69
65089	2527	do	do	1883	27,768.21
65089	6893	do	do	1883	6.92
74991	6883	do	do	1884	81.18
74590	2141	do	do	1883	47,599.76
84453	1139	do	do	1882	.69
88901	3515	East Tennessee, Virginia and Georgia R. R. Co.	do	1876	73.02
88156	4322	Feldmeyer, Gotlieb	do	1861–1865	400.00
88382	3006	Galveston, Harrisburg and San Antonio Rwy. Co.	do	1884	27.50
88383	3007	do	do	1883	52.85
85794	3791	Gunderman, George W	do	1865	64.75

a See 50 per cent. of arrears.
b See list Cavalry and artillery horses.
c See list Regular supplies.
d Of 1884.
e Of 1885.
f See list Signal-Service transportation.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which available.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
85491	4277	Greeson, Thomas, deceased (true name Thomas Greason), M. Greason, father of.	Transportation of the Army 1884 and prior years (sec. 1133, Rev. Stat.).	1865	$6.00
85072	3219	Hardin, William	do	1864	30.00
82682	3298	Hayden, George, deceased; Mary E. Hayden, administratrix.	do	1861–1863	150.00
*a*15375	4371	Ingersoll, John S., deceased; James O. Ingersoll and four others, children and only heirs.	do	1863	16.00
*b*89033	3822	Kansas City, Fort Scott and Gulf R. R. Co.	do	1883–1884	106.70
84453	1139	Lake Shore and Michigan Southern Rwy. Co.	do	1882	6.85
7585 84444	2952	McMinn, Daniel	do	1862	50.00
88813	3339	Morgan, Henry	do	1883	4.50
88884	3510	Mexican National Rwy. Co (lessee of the Texas-Mexican Rwy.).	do	1884	2.88
*c*296 85125	3614	Moan, James	do	1863	1,000.00
84453	1139	New York Central and Hudson River R. R. Co.	do	1882	3.75
*d*88411	3170	Northern Pacific R. R. Co	do	1884	.14
84453	1139	Old Colony R. R. Co	do	1882	2.00
87840	2949	Oregon and California R. R. Co., West Side Division.	do	1883	192.13
88404	3179	Oregon Railway and Navigation Company.	do	1884	6.75
89327	3937	do	do	1884	64.91
87274	4343	Parker, Philip	do	1865	38.50
81960	4573	Pieper, Henry, deceased; Mrs. Anna Eisenhardt, late widow of.	do	1862	77.88
87973	4569	Quinlan, John (true name John Quinlin).	do	1865	52.50
85379	2953	Shertz, Henry W	do	1862	17.33
79066	3730	Sisco, William, deceased; Mrs. Mary Sisco, executrix.	do	1863–1865	115.87
76613	3760	Sellenger, Gabriel W	do	1863	89.00
85592	3810	Stillwell, Morris	do	1863	43.33
*d*86268	3979	Saint Louis and Cario Short Line	do	1880–1882	23.36
89473	4700	Smith, Henry	do	1864	13.00
59039	4356	Trabing, Augustus, *et al*	do	1881	876.28
90521	4408	Texas-Mexican Rwy. Co	do	1882	10.34
90104	4068	Waterfield, John C	do	1882	3.00
*d*92633	5570	Atchison, Topeka and Santa Fé Railroad Company.	do	1882	1,849.65
91814	4967	Briggs, Thomas B., lieutenant, U. S. A. (retired).	do	1880	35.00
20361	5496	Blood, C. H	do	1865	175.00
*d*92521 92523	5446	Chicago and Northwestern Railway Company.	do	1882	10.37
*a*78550	5179	Frazee, Abel	do	1865	11.75
88655	5210	Hurd (or Hard), Alfred (true name Alfred Hyde).	do	1863	40.00
*d*91912	5248	Hannibal and Saint Joseph R. R. Co.	do	1879–1880	1.86
90376	5195	Kansas City, Saint Joseph and Council Bluffs R. R. Co.	do	1877	175.25
73935	4940	Long, Nicholas H., deceased; Stephen Long, administrator.	do	1864	57.50
*d*92629	5485	Louisville and Nashville R. R. Co	do	1883	17.14
(*e*)	*e*5276	Military posts (transfer between appropriations).	do	1884	1,239.17
92510	5514	Moulton, Charles L	do	1884	9.00
51962	5713	Pratt, De Witt C. Payment to Comptroller of Currency as assets of People's National Bank of Helena (in liquidation).	do	1878	1,605.56
*a*91410	4956	Shobe, Solomon	do	1864	22.00
(*c f*)	*f*4866	Transportation of the Army, 1883 (transfer between appropriations).	do	1884	218.33

a See list Cavalry and artillery horses.
b See list Signal Service transportation.
c See Barracks and quarters.
d See list 50 per cent. of arrears.
e Quartermaster's settlement 5276 of October 2, 1885.
f Quartermaster' ssettlement 4866 of 1883

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
(*a b*)	*c*5300	Transportation of the Army, 1883 (transfer between appropriations).	Transportation of the Army, 1884 and prior years (sec. 1133, Rev. Stat.).	1884	$232.00
(*a b*)	*d*3880	Transportation of the Army, 1883 (transfer between appropriations).	....do....	1884	2,995.36
79574	5480	Tilley, George, deceased; Daniel Tilley, administrator.	....do....	1864, 1865	592.66
75916	5749	Coyle, Henry M....	....do....	1883	73.00
75700	5906	Ricketts, Mary J....	....do....	1865	125.00
					289,653.58
88287	3005	Atchison, Topeka and Santa Fé R. R. Co.	Fifty per centum of arrears of Army transportation due certain land-grant railroads, 1884 and prior years (acts June 20 and August 5, 1882).	1883	9.89
*e*88335	3265	....do....	....do....	1883, 1884	282.42
*e*88181	3338	....do....	....do....	1883, 1884	117.91
*f*88704	3372	....do....	....do....	1882, 1883	752.32
*e*88353	3934	....do....	....do....	1883	153.83
*e*89431	3968	....do....	....do....	1883	1.76
*e*87639	4563	....do....	....do....	1880*g*	151.94
*e*87635	4579	....do....	....do....	1881	1,244.99
*e*89355	4625	....do....	....do....	1883, 1884	413.72
*e*84453	1139	Chicago, Rock Island and Pacific R. R. Co.	....do....	1882	2.18
88696	3813	Chicago, Burlington and Quincy R. R. Co.	....do....	1884	19.49
89699	3939	Chicago, Rock Island and Pacific Rwy. Co.	....do....	1884	4.28
89645	3940	....do....	....do....	1883	7.10
89627	3941	....do....	....do....	1883	674.49
89700	3985	....do....	....do....	1882–1884	9.22
89640	4030	....do....	....do....	1884	161.55
53860	2929	Grand Rapids and Indiana R. R. Co..	....do....	1876–1879	52.76
91037	4565	Illinois Central R. R. Co....	....do....	1880*g*	1.12
88202	2907	Missouri Pacific Rwy. Co....	....do....	1881	3.18
88260	2942	....do....	....do....	1882	1.02
88348	2956	....do....	....do....	1882	112.71
88346	2957	....do....	....do....	1882, 1883	1.99
88349	2958	....do....	....do....	1882, 1883	12.80
88350	2959	....do....	....do....	1882, 1883	6.30
88347	2960	....do....	....do....	1881, 1882	1.74
88042	2962	....do....	....do....	1882, 1883	18.63
88065	2975	....do....	....do....	1882	12.49
88064	3004	....do....	....do....	1882	.99
88046	3013	....do....	....do....	1883	670.80
88043	3276	....do....	....do....	1882	1,125.01
*e*88411	3170	Northern Pacific R. R. Co....	....do....	1884	1.58
88045	3173	Saint Paul and Duluth R. R. Co	....do....	1881	300.00
*e*86268	3979	Saint Louis and Cairo Short Line....	....do....	1880–1882	435.00
92633	5570	*e* Atchison, Topeka and Santa Fé Railroad Company.	....do....	1882	497.07
92521 92523	5446	*e* Chicago and Northwestern Railway Company.	....do....	1882	3.77
91912	5248	*e* Hannibal and St. Joseph R. R. Co ..	....do....	1879, 1880	11.24
92629	5485	*e* Louisville and Nashville R. R. Co ..	....do....	1883	2.20
					6,551.84
53585	4166	Baptist Church at Portland, Jackson County, Ohio, payable to Thomas Jones (N), trustee.	Barracks and quarters, 1884 and prior years (section 1133 Rev. Stats.).	1863	14.00
(*a*)	*h*2810	Barracks and quarters, 1881 (transfer to adjust appropriations).	....do....	1882	724.45

a Quartermaster's settlement.
b See Barracks and quarters.
c Of October 5, 1885.
d Of May 15, 1885.
e See list Army transportation.
f See list Army transportation and Signal Service transportation.
g And prior years.
h Of 1884,

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
39982	3795	Christian Church in Paducah, Ky...	Barracks and quarters, 1884 and prior years (section 1133 Rev. Stats.).	1862, 1863	$600.00
82705	3391	Griffin, John M.....	.....do.....	1864	180.00
*a*54288	2948	Heintzelman, S. P., deceased; Margaret S. Heintzelman, executrix.	.....do.....	1865	177.60
57565	4142	Moore, William.....	.....do.....	1864	50.00
39321	2801	Rozer, F. W.....	.....do.....	1863–1866	1,129.17
(*b*)	*c*4866	*d* Barracks and quarters, 1883 (transfer between appropriations).	.....do.....	1884	393.66
(*b*)	*c*5273	.....do.....	.....do.....	1884	260.03
(*b*)	*e*1776	Barracks and quarters, 1881 (transfer between appropriations).	.....do.....	1880	6,121.12
(*b*)	*f*1915	.....do.....	.....do.....	1880	1,196.12
(*b*)	*g*3092	Barracks and quarters, 1883 (transfer between appropriations).	.....do.....	1884	940.38
(*b*, *h*)	*h*5300	.....do.....	.....do.....	1884	77.50
(*b*, *i*)	*j*5807	.....do.....	.....do.....	1884	655.57
(*b*)	*k*3879	.....do.....	.....do.....	1884	168.44
(*b*, *h*)	*k*3880	.....do.....	.....do.....	1884	798.17
26303	5479	Fouts, O. P.....	.....do.....	1872	54.00
79064	4942	Owings, L. T. C.....	.....do.....	1866	437.50
					13,977.71
(*b*)	*l*1773	Construction and repair of hospitals, 1881 (transfer to adjust appropriations).	Construction and repair of hospitals, 1884 and prior years (act June 6, 1872, *et al.*).	1882	1,255.43
(*b*)	*l*1767	Construction and repair of hospitals, 1882 (transfer to adjust appropriations).	.....do.....	1883	776.54
(*b*)	1777 (of 1884)	Construction and repair of hospitals, 1881 (transfer between appropriations).	.....do.....	1883	1,152.92
					3,184.89
(*b*)	6814	Doane, Gustavus C., captain Second Cavalry.	Clothing, camp and garrison equipage, 1884 and prior years (section 1133 Rev. Stat.).	1884	16.41
92188	5184	Brantley, Leach, Young & Co., $127.82, and Brantley & Leach, $1,310.40.	.....do.....	1874	1,438.22
					1,454.63
*d*85959	3726	Burchfield, Elisha.....	Horses for cavalry and artillery, 1884 and prior years (section 1133 Rev. Stat.).	1864	125.00
88623	4012	Daily, John	.....do.....	1864	120.00
(*b*)	*m*2993	Horses for cavalry and artillery, 1884 (transfer to adjust appropriations).	.....do.....	1883	831.51
(*b*)	*m*4867	Horses for cavalry and artillery, 1883 (transfer to adjust appropriations).	.....do.....	1884	1,050.00
63425	3072	Ingram, Henry.....	.....do.....	1864	125.00
*d*15375	4371	Ingersoll, John S., deceased; James O. Ingersoll and four others, children, and only heirs.	.....do.....	1863	115.00
52570	3340	McClure, Mitchell.....	.....do.....	1863	100.00
77718	4278	Porter, John H., deceased; S. S. Watkins, administrator *de bonis non.*	.....do.....	1864	150.00
29639	2935	Rose, George.....	.....do.....	1865	150.00
10595	5244	Beal, Jesse O., deceased; Eva W. Beal, widow.	.....do.....	1863	100.00

a See list Regular supplies.
b Quartermaster's settlement.
c Of 1883.
d See list Army transportation.
e Of September 12, 1884.
f Of September 20, 1884.
g Of February 2, 1885.
h Of October 5, 1885.
i See list Cavalry and artillery horses.
j Of January 6, 1887.
k Of May 15, 1885.
l Of 1884.
m Of 1885.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
(*a b*)	*c*3879	Cavalry and artillery horses, 1883 (transfer between appropriations).	Horses for cavalry and artillery, 1884 and prior years (section 1133, Rev. Stat.).	1884	$315.00
(*a d*)	*c*5807	....do....	....do....	1884	175.00
*e*78550	5179	Frazee, Abel	....do....	1865	100.00
82885	5345	Kitchen, Jason H	....do....	1865	90.00
84274	5538	Probasco, Noah C	....do....	1863	125.00
*e*91410	4956	Shobe, Solomon	....do....	1864	153.00
75716	5783	Lamasny (or Lamesny), Richard	....do....	1865	140.00
					3,964.51
85585	2994	Abbott, Stuart	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1865	81.25
86999	3126	Allen, Abner W	....do....	1862, 1863	12.50
87561	3284	Armstrong, Fletcher, deceased; Eleanor I. Armstrong, widow.	....do....	1863	.75
87856	3327	Ashbrook, John S	....do....	1863, 1864	7.50
67095	3393	Ames, Monroe	....do....	1864, 1865	79.75
88131	3405	Addcock, Thomas, deceased; Mrs. Freelove Addcock, mother.	....do....	1864, 1865	93.25
84268	3526	Allen, William, deceased; Enos A. Allen *et al.*, children of.	....do....	1865	51.25
88327	3767	Allen, Abram, deceased; Maria A. Allen, widow.	....do....	1864, 1865	51.75
89260	3796	Armstrong, William J	....do....	1864, 1865	14.75
89276	3797	Allen, Christopher	....do....	1862, 1863	9.25
68694	4100	Arnold, Felix W., deceased; Mary A. Arnold, widow.	....do....	1863	14.00
70115	4294	Allen, Franklin F	....do....	1864	15.75
89413	4450	Alheit, John	....do....	1864	8.25
89577	4659	Applegate, Samuel	....do....	1864	22.50
89883	4792	Alvis, Robert Gilbert	....do....	1863	4.00
84943	2860	Bowen, Henry, deceased; parents of	....do....	1864	62.00
85764	2892	Burch, Admiral B	....do....	1864	18.50
86939	3015	Blanchard, Winfield S	....do....	1864	.75
86109	3021	Bothwell, Charles H	....do....	1864	7.50
86061	3063	Benshoof, Peter L	....do....	1863	4 75
87401	3211	Breezely, John W	....do....	1864, 1865	5.00
87099	3214	Butts, Orin H	....do....	1863	2.50
87404	3251	Bright, Edwin E	....do....	1864, 1865	135.50
87513	3252	Burris, Jeremiah, deceased; Lucinda Burris, widow of.	....do....	1863	18.75
87568	3268	Burk, Patrick	....do....	1864, 1865	49.75
87546	3296	Bevans, Jonathan B	....do....	1864, 1865	7.50
87954	3354	Bleumner, Charles, deceased; Mrs. Matilda Bleumner, mother of.	....do....	1864	29.00
88132	3406	Bailey, James	....do....	1863	4.00
88130	3407	Broadrup, Henry, deceased; Abigail Broadrup, widow of.	....do....	1864	64.75
88281	3448	Brennan, John, deceased; Mary Brennan, widow of.	....do....	1864	26.50
88417	3464	Baldwin, David, deceased; Catharine Lloyd *et al.*, sisters of.	....do....	1865	31.25
88322	3465	Beckford, Andrew J., deceased; Mary Jane Beckford, widow of.	....do....	1864	7.00
88459	3492	Billings, Harmon M.	....do....	1863	5.25
86836	3527	Buckland, Timothy W., deceased; Jane Buckland, widow of.	....do....	1865	10.75
87560	3578	Brown, William	....do....	1862	23.00
88628	3594	Baker, Aaron H	....do....	1862, 1863	19.00
88690	3596	Baldwin, Chauncey, deceased; Eleanor E. Baldwin, widow of.	....do....	1864, 1865	23.25

a Quartermaster's settlement.
b Of May 15, 1885.
c See list Barracks and quarters.
d Of January 6, 1887.
e See list of Army transportation.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
79560	3630	Burger, John C. S	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1864	$15.00
89124	3747	Barker, Reuben D	do	1863, 1864	$4.50
66851	3772	Barten, Henry	do	1864, 1865	83.50
88971	3956	Burke, Richard, deceased; Honora Burke, widow of.	do	1863	1.25
68153	4372	Boughton, Joseph	do	1862, 1863	28.00
68164	4430	Bunyan, George (alias Samuel R. Baker).	do	1863–1865	105.25
89482	4451	Brockway, Almon C	do	1863	1.25
89400	4543	Buzzell, George W	do	1865	68.25
87852	4678	Batner, Benjamin	do	1864, 1865	87.75
89782	4766	Batchelder, John	do	1866	12.50
89931	4793	Barnard, Henry C	do	1863-1865	8.25
85746	2861	Campbell, George A	do	1864	36.00
85913	2862	Cross, Charles R	do	1863, 1864	9.00
85961	3009	Cox, Thomas	do	1864, 1865	60.25
86834	3016	Cheesebro, Stephen	do	1865	62.50
86168	3056	Canfield, Charles K	do	1863	3.25
85404	3057	Chitwood, Daniel, deceased; Nancy Chitwood, mother.	do	1864	33.75
86036	3058	Cummings, Solomon, deceased; Lucinda A. Cummings, widow of.	do	1864, 1865	75.00
86886	3062	Cook, George W	do	1865	9.25
86997	3128	Collins, John	do	1864	9.75
87076	3129	Crill, Charles W	do	1863	1.50
87339	3215	Cotton, Charles	do	1863, 1864	13.00
87169	3217	Clase, Henry	do	1864	58.00
87098	3218	Collins, Evan	do	1865	25.00
87340	3216	Chambers, Phillip, deceased; Lucy Chambers, widow of.	do	1865	40.50
87463	3253	Carrithers, John A., deceased; James T. Carrithers, brother of.	do	1865	67.25
87481	3254	Cirn, Frank	do	1863	12.50
87609	3269	Cissna, Isaac N	do	1862, 1863	8.75
87824	3307	Cramer, Alfred	do	1863	6.75
87626	3326	Carliss, Stephen, deceased; Mary A. Carliss, widow of.	do	1863	17.75
87834	3328	Case, Russel B	do	1863	6.75
87855	3329	Craig, Thomas W	do	1864, 1865	77.00
87958	3355	Cole, Martin, deceased; Maria J. Cole, widow.	do	1864, 1865	25.75
87329	3349	Cornell, Nathan T	do	1864, 1865	59.00
88112	3376	Colbert, Jonathan, deceased: Nancy Colbert, widow.	do	1865	31.50
88101	3377	Crum, John W., deceased; Chariar Crum, widow.	do	1864	68.00
88265	3431	Churchill, Charles H	do	1865	1.50
88339	3467	Cunningham, James	do	1863	4.25
88321	3468	Coffey, Orville	do	1865	32.75
88419	3469	Center, Edward R., deceased; Irena T. Center, widow of.	do	1864, 1865	86.00
88468	3534	Cooper, Jeremiah	do	1865	2.50
68191	3627	Chizum, James W	do	1863	5.50
88847	3632	Creamer, David D	do	1863	7.25
88788	3636	Carroll, Samuel A., deceased; Mary Fowler, mother.	do	1863	2.75
88972	3720	Childers, William, deceased; Keziah Childers, widow.	do	1864	67.00
89171	3770	Cook, William V	do	1862, 1863	9.25
89263	3798	Craig, Wesley	do	1863	3.50
89277	3850	Cosgrove, Daniel	do	1862, 1863	21.20
85861	3925	Campbell, Andrew	do	1863	11.00
85229	4350	Corbett, Joseph A	do	1862	5.00
88716	4544	Childs, George T	do	1862	79.25
89411	4552	Courtney, Patrick, deceased; Honora Courtney, widow of.	do	1864	42.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
89675	4660	Cain, Harvey, deceased; Amy Cain, mother.	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1865	$39.25
85747	4701	Collins, Zadoc, deceased; Lydia Collins, widow of.	do	1864	23.25
89933	4794	Clemons, Myron E	do	1863	7.25
85677	2796	Dorland, John M	do	1864	11.25
85943	2971	Dwyer, Cyrus	do	1863	16.00
86062	3033	Diehl, Lewis H	do	1864	6.00
86037	3059	Dutton, Andrew J	do	1863, 1864	50.00
86542	3060	Dailey, Bartholomew	do	1864, 1865	69.75
86995	3102	Duffie, William, deceased; Margaret E. Duffie, widow of.	do	1862	56.25
87228	3257	Davis, Hiram S	do	1864	6.75
87825	3308	Dick, Benjamin, deceased; Eliza E. Dick, widow of.	do	1864, 1865	22.00
85291	3309	Denny, James H	do	1864	18.50
87772	3312	Doyle, James	do	1864, 1865	24.00
87947	3356	Dowd, Demetrius S., deceased; Caroline E. Dowd, widow of.	do	1864, 1865	51.75
88107	3378	Drake, Benjamin	do	1863–1865	8.50
87377	3408	Daugherty, John, deceased; Anna Daugherty, widow of.	do	1865	12.75
87171	3430	Dickinson, Madison, deceased; Mary C. Dickinson, widow of.	do	1864, 1865	24.50
88421	3493	Davis, Luther H	do	1862, 1863	9.50
88467	3535	Davis, John L	do	1862	2.00
85676	3567	Ditzler, Henry, deceased; Hannah Ditzler, widow of.	do	1865	49.50
88922	3669	Demander, George A	do	1864	17.25
88927	3682	Dunn, Edward	do	1865	7.50
89215	3748	Daniels, William L	do	1864	14.00
88735	3828	Dailey, Charles	do	1864, 1865	119.50
87223	3906	Dallas, William J	do	1862	13.25
85914	4101	Douds, James R., deceased; Anna M. Douds, widow.	do	1865	14.25
71722	4541	Davis, Thomas W	do	1863	40.50
85996	3010	Eddinger, Newton	do	1865	48.50
87426	3105	Estep, Cornelius, deceased; Mary Estep, widow of.	do	1862	13.75
87462	3196	Ernst, John	do	1862	13.25
87400	3205	Eaton, Marcus	do	1864	7.50
87096	3212	Evans, Clark	do	1864	15.00
87487	3255	Elliott, Andrew	do	1863	3.25
87653	3310	Elliott, Reazen G	do	1864	15.25
88086	3357	Elmore, Robert, deceased; Frances Elmore, widow of.	do	1865	54.75
88461	3494	Edgington, William H	do	1863	3.00
85551	3568	Eustice, Charles, deceased; Catherine S. Eustice, widow of.	do	1865	11.75
88961	3670	Edmundson, Frank, deceased; James Edmundson, son of.	do	1865	55.50
88198	3992	Earle, George W., deceased; Abigail Earle, widow of.	do	1865	21.00
68242	3066	Finch, Washington I	do	1864	21.25
87161	3206	Fisher, Silianus M	do	1865	7.50
87336	3207	Freeman, Andrew J., deceased; Editha A. Freeman, widow.	do	1864	12.25
87774	3311	Fetterman, John	do	1863, 1864	8.75
87956	3358	Fulkerson, John A., deceased; Margaret Fulkerson, widow.	do	1864, 1865	39.50
88109	3379	Franklin, Samuel W	do	1862	12.00
85353	3385	Foley Patrick	do	1865	54.00
77103	3421	Fishbeck, Levi	do	1865	5.00
86792	3429	Finkbiner, Joseph	do	1864, 1865	73.25
88329	3457	Frink, William E	do	1863	1.00
88691	3635	Fogtman, John	do	1864, 1865	25.00
88336	3851	Ford, Ira B	do	1863	9.75

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
88478	3957	Farwell, Henry	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1863	$7.50
70228	4467	Freeman, James D	do	1864	9.25
89676	4661	Fletcher, William	do	1862	19.25
85711	2797	Graesle, Gustave	do	1862	13.25
85768	2868	Grover, Leander G	do	1864, 1865	14.75
85749	2947	Greene, Horace C., deceased; brothers and sisters of.	do	1865	11.25
86111	3022	Gray, George W	do	1864	7.50
85185	2920	Gooley, Wesley W	do	1865	3.50
86662	3067	Grube, Charles	do	1864	56.50
87438	3197	Griggs, William P., deceased; Mary A. Griggs, widow of.	do	1863	3.00
87532	3277	Grubaugh, Jacob, deceased; Harriet Grubaugh, widow of.	do	1864, 1865	35.50
87916	3332	Gilmore, George H	do	1864, 1865	5.00
88087	3380	Gilbert, Asher	do	1864, 1865	13.50
88205	3422	Golden, William C	do	1865	12.50
88457	3495	Gee, Herbert S	do	1862, 1863	6.50
88483	3569	Gregg, Milton S	do	1863, 1864	9.25
88494	3570	Gray, Robert	do	1864, 1865	25.00
86692	3631	Gilliss, Gasaway, deceased; Elizabeth Gilliss, mother.	do	1865	45.00
66684	3773	Gordon E	do	1865	8.75
87851	3870	Gardner, George W	do	1862	14.00
a86451	3910	Galehouse, Harvey H	do	1865	15.00
68255	3988	Griffin, Justus P	do	1865	15.00
68259	4468	Grodfrey, David E	do	1864	18.50
89500	4691	Garton, William, deceased; Sarah Garton, widow.	do	1864, 1865	74.25
89419	4692	Gilpin, Robert	do	1865	35.75
85750	2863	Haines, James R	do	1863, 1864	24.25
85945	2946	Huggins, Richard	do	1864, 1865	19.75
67467	3017	Horton, Elisha S	do	1862, 1863	7.00
86621	3034	Hiers, Durie	do	1862, 1863	12.50
66429	3035	Human, Jefferson M	do	1863	66.25
86169	3036	Holman, Louis P	do	1863	3.25
70278	3037	Hill, George	do	1865	6.25
86946	3100	Hayes, Patrick	do	1865	5.75
61949	3127	Heath, Henry M., deceased; only children of.	do	1865	33.75
87175	3208	Heite, Henry	do	1863	4.00
87402	3209	Hickman, Sylvester	do	1862	7.50
87160	3210	Hoyt, Charles L	do	1864, 1865	41.25
87406	3258	Hayward, Albert L	do	1862	9.50
88137	3411	Hodge, Perry	do	1864, 1865	15.00
76251	3437	Hawk, Daniel L	do	1865	34.50
88323	3449	Hunter, James C., deceased; Sarah M. Hunter, widow of.	do	1865	30.75
87441	3450	Hayden, John B., deceased; Elizabeth Hayden, widow of.	do	1862, 1863	26.50
88319	3451	Hanna, John, deceased; Lucinda Hanna, widow of.	do	1864	6.75
88379	3458	Ham, Timothy, deceased; Christiana Ham, widow of.	do	1865	29.00
88424	3496	Harrison, Robert H	do	1863	2.75
88452	3497	Hites, William A	do	1865	16.25
88491	3571	Hardesty, Urias, deceased; Elizabeth A Hardesty, widow of.	do	1864, 1865	39.50
88496	3589	Hice, John S., deceased; Mrs. Phœbe Hice, mother.	do	1864, 1865	53.75
67710	3595	Hatton (or Hatten), Richard A	do	1864, 1865	134.25
88708	3633	Hunsberger, Jeremiah C	do	1864, 1865	34.25
88689	3634	Hummel, Augustus, deceased; Mrs. Elizabeth Keck, sister.	do	1864	12.88
88792	3641	Harding John F., deceased; parents of.	do	1864	62.75

a See list Subsistence of the Army.

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
88787	3643	Hunter, Thomas	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1863	$18.75
88877	3649	Hicks, John H. M. N., deceased; Harriet Hicks, widow.	do	1864	45.50
89120	3769	Husang, William T., deceased; Eleanora Husang, widow.	do	1863	4.00
89167	3771	Haines, Nathan G., deceased; Mary Haines, widow.	do	1863, 1864	20.25
87957	3859	Haring, David, deceased; Mary Haring, widow.	do	1865	41.50
86384	4174	Hamlin, John L	do	1866	33.75
83879	4452	Hamilton, John D., deceased; David J. Hamilton, father of.	do	1864	27.75
68287	4469	Hovey, Lewis	do	1863	4.50
72867	4470	Henley, Samuel, deceased; Caroline (or Caroline M.) Henley, widow of.	do	1864	49.00
89281	4542	Hughes, Aaron	do	1863	6.75
89777	4662	Heath, Pierce	do	1865	20.75
89678	4663	Hall, John N	do	1863	6.00
89578	4665	Hall, John L	do	1865	37.00
89783	4795	Howe, Aaron S	do	1863	6.00
89416	4806	Hodgson, Samuel, deceased; Mrs. Elizabeth Major, mother of.	do	1865	38.25
87570	3270	Johnson, Francis	do	1864, 1865	49.00
87403	3278	Jett, John P., deceased; Mary F. Jett, widow of.	do	1864, 1865	73.75
87545	3290	Jeffords, Uriah A	do	1863	5.00
85963	3383	Janes, Lewis (or Louis)	do	1863	19.00
89048	3721	Jones, John E	do	1863	6.75
67222	4471	Jobes, Asbury	do	1863	5.00
85610	4553	Jordan, David W., deceased; Rosannah Jordan, widow.	do	1864	19.25
89422	4693	Jones, Rufus N	do	1865	15.75
86659	3018	Keithley, Willis A	do	1865	12.50
87053	3159	Kelsey, George E	do	1862, 1863	9.00
87503	3259	Kirby, Thompson	do	1863	5.00
87919	3330	Kuhn, John P	do	1864	35.50
87925	3350	Krafft, Ferdinand H	do	1862, 1863	6.00
88138	3412	Kinsley, William L	do	1864	15.00
88317	3453	Knight, William H	do	1865	33.50
70306	3597	Ketchman, William S	do	1863, 1864	6.00
88789	3640	Kloz, John	do	1862, 1863	13.50
88853	3644	Kosseth, Frank	do	1865	44.00
87168	3829	Kinnie, Auburn, deceased; Mrs. Harriet Kinnie, mother of.	do	1865	22.25
85314	4532	Knowlton, Henry C	do	1864	7.50
89852	4807	Kittle, Patrick, deceased; Teresa Kittle, widow of,	do	1865	25.00
85732	2864	Lusk, George Franklin	do	1863, 1865	42.50
85712	2865	Lewis, Nathaniel B., deceased; Abbie J. Lewis, widow of.	do	1864	1.00
85917	2866	Lathie, Henry	do	1863	18.75
85588	2945	Leonard, B. C	do	1864, 1865	10.50
85928	2921	Long, Charles J	do	1865	26.00
86838	3104	Luckett, Frank	do	1865	26.25
87405	3260	Legg, Daniel B	do	1864	12.25
87332	3261	Looker, Levi	do	1864	9.75
87530	3273	Lenhart, Hiram	do	1863	4.50
87775	3313	Lynch, James	do	1864	2.50
87831	3331	Larrick, Jacob, deceased; Rachel Larrick, widow of.	do	1863, 1864	9.75
88199	3409	Lightner, Michael	do	1865	48.00
88858	3645	Laramy, Moses, deceased; Theatissa Laramy, widow.	do	1864, 1865	48.25
88851	3646	Long, James	do	1863	4.00
83735	4023	Leighton, Byron D	do	1865	31.50

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
89625	4666	Lees, William, deceased; Anna M. Lees, widow of.	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1863	$3.25
85680	2798	Merriman, Albert M., deceased; Mary S. Merriman, widow.	do	1864, 1865	42.50
85770	2867	Masters, Amos	do	1864	3.50
85829	2873	Manchester, Rinaldo	do	1863	4.00
85187	2922	Miller, William D	do	1865	5.00
85918	2924	Madden, John	do	1865	21.75
85733	2925	Moore, George W., deceased; Mrs. Hannah Moore, mother.	do	1862, 1863	51.25
85930	2972	Murphy, Daniel, deceased; Margaret Murphy, widow.	do	1864	55.75
86017	3011	Montanto, Louis	do	1865	2.00
86653	3019	McKinney, M. V. B	do	1863	24.25
86112	3025	Miller, G. W	do	1863, 1864	25.25
86063	3026	Marlow, Reuben	do	1863	6.00
86452	3027	McCauley, William	do	1863	4.75
86372	3029	Murphy, Milton F	do	1864, 1865	53.25
86371	3068	Moore, Edward	do	1864	17.50
86945	3101	Mehan, John, deceased; Cordelia Mehan, widow.	do	1865	10.50
86948	3103	Morehead, John	do	1862, 1863	12.75
87502	3263	Mann, William	do	1865	7.50
87610	3279	Mann, Moses	do	1863, 1864	22.25
80220	3333	Musser, Benjamin, deceased; sisters of.	do	1865	52.50
87953	3370	Murphy, Daniel	do	1864	13.00
88275	3428	Martin, William	do	1863	18.50
88262	3432	Melendy, Peter P	do	1864	5.00
88320	3454	Musser, Abraham, deceased; Nancy Musser, widow of.	do	1864	39.25
88416	3455	Minzler, John	do	1864	13.25
88458	3498	McNeeley, Godfred D	do	1864	7.25
88460	3499	McNamee, Cornelius	do	1864, 1865	45.75
88629	3590	Mong, George O	do	1865	19.00
88707	3591	Metcalf, Levi E	do	1863, 1864	6.00
88770	3642	McGenley, William	do	1864	21.00
88245	3647	Myers, Joseph, deceased; Mary A. Myers, widow.	do	1865	31.00
88850	3648	Mineely, John	do	1862, 1863	12.50
88246	3727	McGee, Jackson, deceased; Catharine McGee, widow.	do	1865	19.75
89173	3744	Muldrew, A. W	do	1863, 1864	4.50
67246	3930	Monett, John	do	1864	58.00
85232	4429	Morrison, Rice	do	1862, 1863	32.25
87516	4531	Martin, James O	do	1864	16.50
89406	4554	McQuiston, Alexander	do	1865	48.25
89596	4668	McKinley, James P., deceased; brothers and sisters of.	do	1863, 1864	17.50
89930	4808	Moodix, Frederick	do	1865	77.50
86369	4809	McMacking, Wesley, deceased; heirs of (only children).	do	1864	23.75
86547	3028	Newman, John	do	1864	42.50
87333	3262	Nichols, Edward P	do	1863	2.50
66999	3427	Northcott (or Northcutt), Starking	do	1864, 1865	91.00
88476	3528	Nickerson, Andrew A	do	1864	8.25
88482	3572	Nickerson, Dean, deceased; Phebe A. Nickerson, widow of.	do	1865	44.50
85773	3673	Newbert, Ambrose, deceased, alias Jas. Burke; brothers and sisters of.	do	1864, 1865	52.50
89135	3745	Nicholas, S. C	do	1864	13.25
86620	3023	Oliver, Theodore	do	1864	7.50
87052	3160	Odell, Benjamin, deceased; Martha A. Odell, widow of.	do	1864	7.50
85484	3291	Olt, Albert, deceased; Makareus Olt, father of.	do	1863, 1864	3.75
89225	3426	O'Hanlon, Daniel	do	1862, 1863	26.50

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
88423	3500	O'Sullivan, John D., deceased; Beatrice F. O'Sullivan, mother of.	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1865	$37.75
88633	3592	Oliver, Thomas	do	1864, 1865	77.00
89503	4696	Olcott, William, deceased; Jas. R. Olcott *et al.*, children of.	do	1865	35.75
67554	2926	Poland, Thomas, deceased; Susan J. Poland, mother.	do	1864	71.50
86198	3030	Park, Abraham	do	1863	7.50
87078	3161	Parkinson, Brown M	do	1863	3.75
87051	3162	Prescott, William	do	1863	3.00
87163	3256	Paschal, T. P., deceased; Stephen and Rebecca Paschal, parents.	do	1864, 1865	28.50
87280	3264	Pike, James M	do	1863	3.75
87857	3316	Price, Thompson	do	1863	3.25
87830	3321	Perry, James	do	1863	24.00
87854	3322	Price, Andrew	do	1863, 1864	8.75
88111	3386	Prindle, Bruce	do	1863	8.75
88200	3416	Plants, Reuben C	do	1862, 1863	28.00
88418	3466	Pancoast, George W., deceased; Mrs. Mary Bland, mother of.	do	1863	8.75
88480	3529	Pratt, Horace, deceased; Hannah Pratt, widow of.	do	1862	79.25
88201	3530	Payne, James L	do	1863	6.75
88477	3531	Pearson, James	do	1865	62.50
88469	3536	Pugh, Richard E	do	1863	3.75
88462	3575	Purcell, Sidney	do	1865	69.75
89278	3788	Potter, Oliver, deceased; Cynthia P. Potter, widow.	do	1865	9.00
89538	4674	Pearce, Albert G	do	1864	62.25
85412	2799	Rich, Ansel, deceased; Cornelia Rich, widow of.	do	1864, 1865	88.25
85193	2923	Rawson, Joseph D	do	1865	7.50
86658	3020	Roland, John S	do	1864	5.00
86065	3031	Rogers, Levi B	do	1863	8.75
86374	3038	Reed, Aaron, deceased; brothers and sisters of.	do	1864	72.75
86887	3064	Robertson, Joseph R	do	1866	38.25
86835	3070	Rauck, Jacob	do	1863 to '65	8.50
87482	3225	Reed, Edward C	do	1862, 1863	7.75
87515	3292	Richardson, Charles	do	1864, 1865	88.25
88070	3371	Raymond, George W	do	1865	4.75
85628	3384	Ross, Henry	do	1862 to '64	182.50
88110	3387	Roberts, Edward	do	1863	10.50
88263	3424	Randall, Return R	do	1862, 1863	22.25
88278	3425	Robart, John, deceased; Jane Robart, widow of	do	1865	15.75
88324	3452	Ray, Benjamin F., deceased; Ann L. Ray, widow of.	do	1865	35.00
88377	3456	Rebhun, Valentine, deceased; Mary A. Rebhun, widow of.	do	1863	4.00
88341	3470	Russell, Randolph R., deceased; Sophia J. Russell, widow of.	do	1864	54.00
87650	3573	Richards, Joseph, deceased; Mary Richards, widow of.	do	1864, 1865	14.25
88925	3681	Ridgley, Marion	do	1865, 1886	6.25
88926	3683	Ruggles, Constant M	do	1862, 1863	16.00
89195	3746	Royce, Richard I., deceased; parents of	do	1864, 1865	75.50
89214	3763	Richards, Samuel	do	1863	5.00
89217	3907	Reed, Levi F	do	1862, 1863	19.00
75736	3931	Roberts, Edward P., deceased; Sarah Roberts, mother of	do	1865	56.00
89421	4453	Rodgers, Thomas J	do	1863	4.00
69044	4512	Reese, Gilpin, deceased; Adaline Reese, widow of.	do	1865	57.75
67809	4513	Rutherford, William A	do	1864	14.00
89672	4667	Rauck, Lewis C	do	1863–1865	8.50

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
89575	4669	Remaly, Stephen G., deceased; Catherine Remaly, widow.....	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation act March 3, 1885).	1865	$18.75
89599	4670	Richardson, Samuel P., deceased; Rebecca J. Richardson, widow....	.....do.....	1864, 1865	9.25
86651	3024	Slack, John H.....	.....do.....	1864	7.50
86476	3032	Sutherland, Augustus H.....	.....do.....	1864	37.25
86947	3069	Stewart, Robert.....	.....do.....	1863	6.75
67300	3226	Sheldon, William H.....	.....do.....	1865	5.25
66529	3227	Sellars, Abram.....	.....do.....	1863	19.25
87461	3228	Slack, George, deceased; Mary L. Slack, widow.	.....do.....	1865	24.75
87165	3229	Scoville, Franklin.....	.....do.....	1864	22.50
87528	3272	Scott, Ephraim J., deceased; Sarah A. Scott, widow of.	.....do.....	1864	1.75
87569	3280	Sackett, James K.....	.....do.....	1863	6.75
87531	3281	Schneider, Peter.....	.....do.....	1863	4.75
87514	3282	Sullivan, W. H.....	.....do.....	1864, 1865	36.75
87566	3283	Scott, John F.....	.....do.....	1863	8.75
87547	3286	Smith, William Anderson.....	.....do.....	1864	7.25
87548	3293	Strosnider, William A.....	.....do.....	1883, 1864	52.00
87771	3314	Shillingsburg, Isaac.....	.....do.....	1864	26.25
87829	3319	Steepleton, Peter.....	.....do.....	1863	7.00
87853	3320	Smith, William Penn.....	.....do.....	1862, 1863	7.25
88127	3410	Sprickerhoff, Frederick.....	.....do.....	1863	6.75
84769	3417	Stephenson, Francis M.....	.....do.....	1864	13.25
88337	3471	Schonfarber, Nathan.....	.....do.....	1863	5.50
82460	3490	Shafer, Peter, deceased; John Shafer and Catharine McDasy, brother and sister.	.....do.....	1864	5.00
88481	3532	Sherrell (alias Davis), Ed., deceased; Fanny Sherrell (alias Davis), widow of.	.....do.....	1865	12.50
88631	3593	Steele, James M., deceased; Emily Steele, widow of.	.....do.....	1864, 1865	31.75
88771	3639	Sartell, Charles P.....	.....do.....	1864	7.50
89042	3722	Sides, Adam.....	.....do.....	1862, 1863	24.25
89194	3762	Sperry, Willis S.....	.....do.....	1863, 1865	41.50
89213	3768	Smith, John.....	.....do.....	1864	52.00
89235	3789	Stahlheber, Jacob.....	.....do.....	1862, 1863	19.25
88456	3830	Stults, Sampson, deceased; Mary Jane Stults, widow of.	.....do.....	1864, 1865	26.25
87924	3908	Shenk, John M., deceased; Elizabeth J. Shenk, widow of.	.....do.....	1865	5.00
79744	3945	Shook, David.....	.....do.....	1877	8.00
84176	3976	Smelker, Irwin C.....	.....do.....	1865	7.50
60479	4280	Solon, Nehemiah, deceased; Charles Solon, father of.	.....do.....	1865	36.75
64683	4359	Smith, Clinton G., deceased; Charles S. Smith, father of.	.....do.....	1865	15.50
88630	4381	Springer, Darius.....	.....do.....	1865	50.50
68093	4549	Sole, William.....	.....do.....	1864	44.75
69058	4550	Sweat, John M.....	.....do.....	1864, 1865	94.50
89624	4671	Smith, Anthony.....	.....do.....	1864	13.25
85754	2869	Teall, Albert E.....	.....do.....	1864	11.75
85776	2870	Tourtillott, Elisha T.....	.....do.....	1803	7.50
85755	2872	Turner, John L.....	.....do.....	1863, 1864	10.00
86623	3071	Thomas, E. E.....	.....do.....	1864	18.50
86996	3163	Tootle, Owen B.....	.....do.....	1863	6.75
87341	3230	Thayer, Thomas M., deceased; Emeline Thayer, widow of.	.....do.....	1864	34.00
87921	3351	Thompson, David Henry.....	.....do.....	1863	1.25
87923	3352	Tabor, Benjamin, deceased; Susan M. Tabor, widow of.	.....do.....	1865	5.25
87926	3353	Tully, Benjamin M.....	.....do.....	1864	21.00
87959	3359	Trexler, David, deceased; Sarah S. Trexler, widow of.	.....do.....	1864	9.00
87773	3574	Tabor, Charles H., deceased; Sarah E. Tabor, widow.	.....do.....	1864	14.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
88677	3598	Turner, Charles C	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation act, March 3, 1885).	1863	$2.50
88896	3672	Thompson, Andy	do	1862	13.25
89216	3909	Tripp, Thomas H., deceased; Lydia A. Tripp, widow of.	do	1865	2.75
67286	4428	Tarbox, Frank L., deceased; Mary E. Sawyer, guardian of Lucilla M. Tarbox, minor and only child.	do	1864	13.00
73268	4548	Thomas, James B	do	1863	2.50
89684	4664	Taylor, Joseph H	do	1864	7.25
89679	4672	Taaffe, Joseph	do	1863	4.75
89481	4697	Trazzare, James E., deceased; Sarah E. Trazzare, widow.	do	1865	27.50
87529	3271	Underwood, Thomas, deceased; Susannah Underwood, widow.	do	1863	7.25
87559	3285	Underwood, Daniel D	do	1864	6.50
85832	2871	Van Gorder, James	do	1865	7.50
86115	3039	Vanderbilt, John, deceased; Lovenia Vanderbilt, widow.	do	1864, 1865	22.50
87164	3231	Virden, Thornton	do	1865	89.50
88338	3472	Vanalstine, Harvey, deceased; Theodore Vanalstine *et al.*, children of.	do	1864, 1865	32.50
88378	3473	Venable, William P., deceased; Clarissa M. Venable, widow.	do	1865	34.00
70472	4547	Van Lear, Joseph	do	1863	3.25
90246	4673	Vogts (or Vagts), John	do	1863	25.00
89423	4698	Vanderbelt, William, deceased; Frances E. Vanderbelt, widow.	do	1863	19.75
85949	3012	Way, John	do	1863, 1864	1.50
72013	3040	West, Joseph	do	1863	6.50
86304	3065	Warwick, Austin C	do	1863	7.50
85612	3213	Wilson, David, deceased; Mary A. Williams, mother.	do	1864	23.75
87465	3224	Whelchel, Andrew J	do	1864	7.50
87376	3232	Webster, Joseph L., deceased; Minerva A. Webster, widow.	do	1862, 1863	6.75
87776	3315	Weber, Wolfgang	do	1863	18.75
87849	3317	Wyncoop, Girard I	do	1863	3.25
87625	3318	Wheelock, George C	do	1865	22.00
87832	3323	Ware, Judson C	do	1863	9.00
88088	3388	Wiggins, James, deceased; Jane Wiggins, widow of.	do	1865	39.25
64684	3402	Willson, George W., deceased, children of.	do	1864, 1865	105.50
88244	3418	Wiseman, George, deceased; Mary Wiseman, widow of.	do	1865	44.25
88203	3419	Watt, William	do	1866	27.00
88376	3474	Wood, John S	do	1865	12.50
88326	3475	Williams, Joel, deceased; Elizabeth A. Williams, widow of.	do	1864	18.00
88470	3533	Wallace, Lafayette	do	1865	14.00
88737	3638	Williams, Edghill B	do	1864	13.25
88709	3666	Whittinghill, William E	do	1865	13.75
88879	3671	Wall, John W., deceased; Allen Wall, brother of.	do	1864	19.50
88857	3680	Wollbold, Christian	do	1864	14.00
88924	3684	Wilcox, Wallace	do	1864	8.75
89134	3764	White, Wesley C., deceased; Nancy E. White, widow of.	do	1862, 1863	49.25
67351	3831	Wesby (or Wesley), John V	do	1864, 1865	76.75
89166	3958	Worley, William A	do	1864	7.50
87224	4415	Warner, John M., deceased; Anna C. Warner, widow of.	do	1865	43.50
67357	4551	Widber, James S	do	1863	9.00
89681	4675	West, Bazzel	do	1864	38.50

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
89683	4676	Welch, Nehemiah H.....	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, act March 3, 1885).	1865	$7.50
89501	4699	Watson, William J., deceased; Jane Hoge, mother.	.....do	1865	46.00
72713	3761	Young, Elijah, deceased; Roxey Young, widow.	.....do	1863	6.00
87534	3274	Zimmerman, Emanuel.....	.....do	1864	49.50
86652	5084	Archer, Henry H.....	.....do.	1866	56.25
91022	5096	Anderson, James, deceased; John Anderson, father of.	.....do	1864, 1865	51.25
91422	5213	Armstrong, Daniel.....	.....do	1863, 1864	8.75
91564	5395	Armstrong, Edward	.....do	1863, 1864	6.75
91141½	5522	Adcock, Elisha, deceased; Elisha, Daniel, Rocksy, and Mary Adcock, children.	.....do	1865	26.50
91827	5542	Amos, James T.....	.....do	1863	13.25
91920	5579	Anderson, Benjamin.....	.....do	1863	7.00
92015	5580	Albrand, George	.....do	1863	2.50
67652	4871	Butler, Patrick.....	.....do	1864	13.25
66865	4872	Brown, James B.....	.....do	1865	4.75
90271	4873	Barrett, Hiram	.....do	1863	6.75
90429	4874	Baer, John A.....	.....do	1864, 1865	22.00
90438	4875	Ball, William P.....	.....do	1863	6.75
90630	5031	Bond, Hezekia, deceased; Ann C. Bond, widow.	.....do	1865	16.00
90631	5032	Brown, Newton	.....do	1862	19.25
90640	5033	Briney, Daniel.....	.....do	1863, 1864	26.75
91033	5085	Broadway, Edward.....	.....do	1864	18.00
91025	5086	Bennett, Charles T	.....do	1865	34.00
91030	5097	Butterfield, Ira.....	.....do	1863, 1864	41.00
90940	5098	Belden, Orlando, deceased; Henry V. Belden and Ellen Elizabeth White, brother and sister.	.....do	1864, 1865	77.75
89781	5144	Barlow, Charles E., deceased; Harvey Barlow, father.	.....do	1864, 1865	7.50
91382	5214	Brennan, Thomas	.....do	1865	12.75
91421	5215	Barnes, Edward C., deceased; Joseph Barnes, father.	.....do	1865	36.60
80382	5245	Butler, James	.....do	1864, 1865	101.75
88277	5303	Barr, Hugh A., deceased; M. A. Gordon and Esther Linn Miller, sisters.	.....do	1865	23.50
88426	5319	Barker, John W.....	.....do	1864	39.50
73227	5320	Belleisle, Joseph	.....do	1864	20.00
91498	5321	Bonn, George N	.....do	1863–1865	7.00
91559	5401	Bailey, Amos V	.....do	1864	12.50
91750	5441	Bingham, Orsemus.....	.....do	1865	15.25
91824	5497	Bennear, James W	.....do	1863, 1864	49.75
61997	5198	Bunyard, James E.....	.....do	1864, 1865	104.75
92080	5581	Belden, Sheldon, deceased; Caroline O. Belden, widow.	.....do	1862, 1863	6.75
89935	4815	Caldwell, William, deceased; Catharine Caldwell, mother.	.....do	1864, 1865	88.25
89963	4858	Childers (or Childress) Edward, deceased; Margaret E. Childers (or Childress), widow.	.....do	1865	35.75
90249	4876	Clark, Henry.....	.....do	1865	15.75
89962	4885	Crumby, Carrell.....	.....do	1863	15.50
90080	4935	Cannon, James A	.....do	1865	60.50
91203	5126	Cravens, Elijah J.....	.....do	1865	7.50
91351	5134	Clark, Dolphus E	.....do	1865	41.00
91165	5154½	Clark, Jonathan.....	.....do	1865	29.00
91057	5158	Casdorph, William H., deceased; Martha Waldon *et al.*, sisters and brothers.	.....do	1864	21.00
91026	5138	Clutter, John L., deceased; Noah D. Clutter *et al.*, brothers and sister.	.....do	1865	57.50
91426	5222	Chamberlain, William J.....	.....do	1863	12.75

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
91323	5499	Cusick, John, deceased; John Cusick, son.	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough, prior to July 1, 1884 (14 Stat., 364 and 422; also deficiency appropriation act, March 3, 1885).	1864	$21.00
90325	4866	Durkin, William	do	1862, 1863	9.25
67675	4868	Derringer, Thomas	do	1864	13.25
90091	4869	Dilley, David	do	1864, 1865	49.75
91321	5135	Ditto, William	do	1865	7.25
91055	5139	Dean, Benjamin L., deceased; Martha Dean, mother.	do	1862, 1863	30.25
90968	5140	Dukeshier, Wintworth	do	1863, 1864	8.75
91034	5141	Donaldson, John R	do	1864	7.50
83045	5142	Downey, Henry C	do	1862–1865	31.25
91472	5322	Duff, William D	do	1862, 1863	9.25
91554	5323	Duck, Jacob M	do	1864	10.50
91566	5392	Donohoe, Frank	do	1865	19.25
91825	5500	Dodge, Charles H	do	1863	12.25
92145	5625	Deely, Benjamin E	do	1863	7.50
72440	5652	Driscoll, Cornelius, deceased; Margaret M. Driscoll, mother.	do	1863	3.25
89961	4816	Edwards, Joseph S	do	1864	45.00
90417	4870	Ellends, Henry	do	1863	6.75
90707	4968	Eaton, William	do	1864	4.25
90632	4969	Etzler, Charles A., deceased; Elizabeth A. Etzler, widow.	do	1863	3.25
91767	5501	Eaton, Nathaniel, deceased; Betsey Eaton, widow.	do	1864, 1865	22.00
61132	4862	Fox, Rudolph, deceased; Lucy M. Fox, widow.	do	1865	27.25
90537	4970	Frey, Frederick, deceased; Magdalena Frey, widow.	do	1863	3.50
90633	4971	Fail, Samuel W	do	1864, 1865	77.00
90860	5143	Fetty, Arnold H	do	1862	10.50
91060	5145	French, Isaiah H	do	1864, 1865	9.50
91164	5136	Forsyth, John	do	1865	2.50
91470	5324	Forwalter, Mathias	do	1863	8.75
69105	5375	Frost, Theodore P., alias Percival Werner.	do	1862, 1863	29.50
91665	5396	Fee, Michael, deceased; Bridget Fee, widow.	do	1863	8.75
91921	5582	Fisher, Daniel B	do	1864	13.25
92329	5681	Fletcher, Chester B	do	1863	3.50
90809	4972	Geary, John, deceased; Daniel Geary, father.	do	1865	46.25
90675	4973	Gothard, Isaac, deceased; Elizabeth Gothard, widow.	do	1865	19.00
90670	4974	Groff, Joseph	do	1863, 1864	7.50
91236	5127	Gase, Mathew J	do	1864, 1865	7.00
91346	5131	Graves, Wallace G	do	1865	12.75
91121	5146	Glasener, Jesse P	do	1863	3.75
91120	5148	Goodwin, Elijah	do	1865	63.25
91376	5342	Goodwin, George R	do	1862	55.00
91721	5442	Gates, Nelson H	do	1864, 1865	45.25
91771	5502	Graves, William H., deceased; Martha Finley, mother.	do	1865	52.25
91967	5583	Goble, Alfred H	do	1864	21.25
92248	5653	Guy, Henry	do	1864, 1865	16.75
86383	5654	Garland, Wingate, deceased; Susannah T. Garland, mother	do	1864, 1865	68.75
90356	4877	Hitchock, Rufus, deceased; Mrs. D. J. Hitchock, widow.	do	1864	40.50
66693	4878	Hamlin, Harvey	do	1865	33.00
90250	4879	Hodges, John	do	1864, 1865	80.25
90444	4921	Heitman, Lewis W. H	do	1864	13.25
90589	4975	Hartwell, James, deceased; Alvira Hartwell, mother.	do	1863	16.00
90672	4976	Hawley, Charles R	do	1865	15.75
90708	4977	Hill, William L., deceased; Elizabeth Hill, widow.	do	1864, 1865	42.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
90726	4978	Harrison, Jeff., deceased; Hannah Harrison, mother.	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also, deficiency appropriation, act March 3, 1883).	1865	$20.25
90973	5099	Horr, Charles M	do	1864, 1865	103.50
90966	5100	Hav, Francis M	do	1865	19.75
85075	5101	Holcomb, Cyrus L	do	1864, 1865	44.25
89977	5137	Hall, James M	do	1864	7.50
91119	5147	Hayden, Albert B	do	1864	14.00
91383	5217	Harlow, Philip J	do	1862, 1863	10.00
85587	5312	Harris, Robert	do	1865	15.50
85642	5325	Humastun, Alvin E	do	1864	7.75
91473	5326	Harner, Jeremiah, deceased; Anna Harner, mother.	do	1864, 1865	37.75
91475	5347	Hecht, George, deceased; Wilhelmina Hecht, mother.	do	1864, 1865	26.25
91622	5397	Hamand, Joseph	do	1863	7.00
91565	5393	Harris, Charles D	do	1863	9.00
91769	5503	Haskell, Arthur B	do	1865	20.50
91772	5504	Hooker, Abraham W. deceased; Matilda Hooker, widow.	do	1865, 1866	14.00
92043	5584	Hopper, William, deceased; Martha A. Hopper, widow.	do	1865	21.25
92039	5585	Harmon, Canada B., deceased; Margret B. Harmon, widow.	do	1864	44.75
91969	5586	Harbert, William E. L., deceased; William and Luna Harbert, parents.	do	1864, 1865	34.25
92091	5587	Hanlon, James	do	1862, 1863	13.50
92097	5626	Holland, William	do	1863	21.00
92221	5627	Hughes, John	do	1864	27.25
66936	5655	Harrenden, Edmund	do	1865	70.00
91281	5266	Irwin, William H	do	1862	15.00
90076	4867	Jones, Samuel D	do	1864	22.50
91202	5128	Johnson, James S	do	1865	12.50
91335	5163	Johnson, Lazarus	do	1864, 1865	82.00
91372	5164	Jæckel (alias Yagle), Joseph, deceased; Veronica Jæckel (alias Yagle), widow.	do	1863	2.25
90909	5381	Jarvis, Alexander, deceased; George and Jemima Jarvis, parents.	do	1864	8.50
91869	5543	Jordan, Michael A	do	1863	3.00
92247	5670	Jahnke, Charles	do	1864	2.75
89936	4817	Kelly, Daniel, deceased; Polly Kelly, widow.	do	1864, 1865	41.25
66112	4887	Kendall, George S	do	1865	15.00
90355	4888	Kraus, Charles	do	1864	21.25
90109	4889	Kimble, Nicholas, deceased; Sarah Jane Kimble, widow.	do	1864	10.00
90706	4980	Kuebler, Frederick	do	1864	14.00
90959	5102	Kiefer, Flavius J	do	1864	7.50
90969	5103	Knight, George H	do	1863	3.75
91380	5165	Knapp, David D	do	1863	4.50
91419	5218	Keeler, Daniel	do	1863	2.00
91417	5219	Klin, Jacob	do	1864	8.25
67484	5360	Kennedy, William H. H	do	1864, 1865	71.75
91558	5361	Kroft (or Krofft), Isaac	do	1863	8.00
91664	5398	Kline, Philip M	do	1862, 1863	19.00
91878	5544	Kempton, James F	do	1864	8.00
92290	5682	Kershner, John H	do	1864	16.00
68000	5671	"Keith"	do	1863	67.00
68001	5672	Kline, Reuben K	do	1863	3.75
90358	4890	Lord, A. P	do	1863	6.75
90324	4891	Lappin, Jacob	do	1862, 1863	22.75
90534	4979	Lasner, Chandler W	do	1863	9.75
90538	5034	Lafavre, Daniel	do	1863	7.00
90763	5035	Lock, George	do	1863	4.00
91238	5129	Lash, Daniel W	do	1864	10.00
91418	5223	Lose, Wesley F	do	1865	15.00
91598	5390	Little, Charles E	do	1864, 1865	35.00
91728	5443	Lucas, Jacob W	do	1865	23.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
91874	5545	Lannum, Stewart	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stat., 364 and 422; also deficiency appropriation, act March 3, 1885).	1864, 1865	$45.75
89989	5550	Loftus, Maloka, deceased; William, Thomas, John, and Patrick Loftus, brothers.	do	1864, 1865	64.31
92038	5588	Leonard, I. M., deceased; Malinda Leonard, widow.	do	1864, 1865	58.50
91918	5589	Lefever, William	do	1865	25.25
92246	5630	Lutzelschwab, Charles	do	1863	14.00
89564	4818	Michaels, Isaac	do	1864, 1865	33.50
89934	4824	Morrow, Joseph L	do	1865	1.00
67768	4892	Miller, William H. H	do	1864	13.25
89448	4893	McCormick, Thomas, deceased; Andrew McCormick and Martha Berren, adult children, and Levina Carlin, guardian of Levina and William T. S. McCormick, minor children.	do	1862, 1863	10.00
90423	4894	Martin, Joel R. P	do	1864	13.25
67767	4895	Milligan, Theophilus W	do	1864, 1865	103.50
90535	5036	McQuaid (or McQuade), John	do	1863, 1864	7.50
90965	5104	Moriarty (alias Breen), Andrew, deceased; Mary Moriarty, widow.	do	1864, 1865	81.00
90866	5105	Miller, William H	do	1863	.50
90864	5106	Mason, George F., deceased; Catharine Mason, widow.	do	1864, 1865	97.25
90863	5107	McDonald, George O	do	1863	3.25
90064	4886	Martin, Ebenezer H., deceased; Mary I. Martin, widow.	do	1863	3.75
91282	5130	Merrick, George H	do	1865	45.75
91122	5155	Meloney, William H	do	1864, 1865	26.00
91285	5159	Magee, John W., deceased; Rebecca A. Magee, widow.	do	1864, 1865	25.25
90637	5327	McAllister, Asahel P., deceased Nancy A. McAllister, mother.	do	1864	32.00
57305	5394	Maxham, Chauncey	do	1866	32.00
92041	5571	Moore, Martin P., deceased; Maria L. Moore, widow.	do	1863	5.25
91968	5572	McKay, Robert H	do	1863	7.00
92220	5628	Mesnard, John A	do	1864	7.50
88715	5656	Malone, Francis M	do	1864	7.50
92286	5683	Marshall, James	do	1864	14.50
89988	4819	Nichols, John J	do	1863	4.00
90478	4896	Nicholson, James M., deceased; Sarah H. Nicholson, widow.	do	1863	5.00
90636	5039	Nicholson, William	do	1864, 1865	23 00
91170	5156	Naden, James A., deceased; Henry and Jane Naden, parents.	do	1864, 1865	35.00
79465	5243	Naylon, Patrick, deceased, children of.	do	1864, 1865	23.25
91539	5328	North, Charles	do	1862	66.00
91205	5598	Newlon, E. U	do	1865	28.50
91350	5166	O'Brien, John	do	1863	9.00
85411	4959	Phillip, Aaron	do	1863, 1864	144.25
90814	5037	Puryear, Jack, deceased; Mrs. Sillar Puryear, widow.	do	1865	44.25
60464	5108	Parrish, Rufus F., deceased; Elihu W. and Eleanor Parrish, parents.	do	1865	25.50
92073	5573	Plum, Albert	do	1862, 1863	7.50
92042	5574	Phillips, Willlam L., deceased; Selena Phillips, widow.	do	1863, 1864	60.00
88872	4820	Ross, William	do	1865	12.50
89980	4825	Ransom, Charles	do	1865	7.50
90058	4861	Richards, Samuel	do	1864, 1865	108.75
90422	4897	Roberts, Charles W	do	1863	3.00
90419	4898	Rossetter, George W., deceased; May (or Mary) A. Rossetter, widow.	do	1865	12.75

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
67035	4899	Rawls, Abraham	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stats., 364 and 422; also deficiency appropriation, March 3, 1885).	1865	$58.00
91313	5133	Ray, Charles D	do	1865	15.75
91378	5224	Riggs, Randolph S	do	1865	8.50
91604	5382	Ross, John C	do	1864	7.50
91722	5422	Roy, William	do	1863	11.00
91871	5546	Renninger (or Reminger), Frederick C.	do	1863	6.75
92010	5575	Ray, John R	do	1865	11.75
92095	5576	Ream, Charles	do	1863, 1864	11.25
92077	5577	Rodgers, Levi	do	1863	4.00
91975	5578	Raab, Henry	do	1863	13.75
92332	5684	Royce, Ezra M	do	1862	5.00
89937	4821	Selleck, David H., deceased; Mary C. Selleck, widow.	do	1865	12.75
90060	4822	Simpkins, Thomas, deceased; Susannah Simpkins, widow.	do	1864	35.75
90357	4900	Snyder, Aaron T	do	1864	21.25
90424	4901	Slaughter, Edward	do	1864	2.00
90251	4902	Shuman, George W	do	1864, 1865	51.00
90425	4916	Swartz, Louis	do	1864, 1865	103.75
90075	4917	Stowers, John J	do	1864	7.50
90421	4918	Smith, Philo N	do	1864	45.25
90433	4919	Snyder, John C	do	1863. 1864, 1865	8.50
90544	5038	Snyder, Eli	do	1864	59.75
90972	5087	Scheifley, John	do	1863	11.25
90960	5088	Shoppel, Alfred	do	1864	7.25
90865	5109	Sherer, Peter	do	1863, 1864, 1865	8.50
91348	5132	Sumpter, William, deceased; Lavinah Sumpter, widow.	do	1863, 1864	4.50
91166	5160	Stoeppel, Augus(t)	do	1864	7.50
91425	5220	Stewart, Samuel	do	1862, 1863	8.75
91416	5221	Shillito, Robert, deceased; Elizabeth Shillito, widow.	do	1864, 1865	28.25
91379	5225	Stenson, Alfred	do	1862	15.25
64502	5304	Selby, James H., deceased; Thomas and Sarah G. Selby, parents.	do	1864, 1865	62.25
68449	5329	Smith, T. W	do	1864	18.75
91474	5330	Spry, Walter	do	1863, 1864	8.75
91467	5331	Schlenke, John F	do	1864, 1865	75.75
91560	5362	Sigman, Theodore	do	1863	6.75
91557	5363	Shuda, Enoch	do	1863	9.00
91596	5383	Shaw, James W	do	1862–1865	26.50
91720	5444	Sheldon, Albert F	do	1863, 1864	85.25
91751	5505	Sisler, Andrew S	do	1865	3.75
91828	5506	Simpson, Thomas, deceased; Eliza A. Simpson, widow.	do	1863, 1864	20.75
91875	5547	Sandage, Miles	do	1863	6.25
92081	5590	Scott, John T	do	1862, 1863	10.00
92074	5591	Stiffler, Henry M	do	1865	31.75
91917	5592	Slater, Benjamin B	do	1863	3.25
91366	5629	Shank, Martin	do	1864, 1865	108.00
92227	5631	Simpson, Richard W	do	1865	6.25
92245	5632	Strahl, Charles E	do	1863	5.00
92333	5685	Sallee, Thomas E	do	1863	9.75
67270	5673	Scheinhart, Louis	do	1864	17.25
91686	5400	Turner, Andrew J	do	1863	26.50
91873	5548	Twitchel, Leander C	do	1863, 1864	12.00
92094	5563	Turner, George M	do	1863, 1864	6.25
92289	5686	Troop, Daniel, deceased; Mollie Troop, mother.	do	1865	62.25
89979	4823	Urie, Joseph, deceased; Elinda Urie, widow.	do	1864, 1865	65.75
92078	5564	Upp, Jacob S	do	1863, 1864	6.00
88142	5313	Vansaw, John	do	1863	15.25
71999	5669	Vannoy, Camillus R	do	1864, 1865	100.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
89806	4828	Woods, John, deceased; Elizabeth Woods, widow.	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough prior to July 1, 1884 (14 Stat., 364 and 442; also deficiency appropriation act March 3, 1885).	1864	$8.50
89886	4829	Wickham George W	do	1863–1865	8.50
90460	4920	Whipp, Charles	do	1863	2.50
90479	4936	Weinand, Peter	do	1864	46.00
67613	4937	Williams, Walter, deceased; Mary Williams, mother.	do	1865	36.25
90671	5040	Watkins, Frank, deceased; Louisa Watkins, mother.	do	1865	55.50
90705	5041	Webster, Ephraim, deceased; Mary J. Webster, widow.	do	1863	14.75
72698	5042	Wilber, Cornelius H	do	1863	9.00
90815	5089	Waters, Charles	do	1865	4.25
90908	5090	Welson (or Wilson), Thomas, deceased; Harriot Welson (or Wilson), widow.	do	1865	55.50
90862	5091	White, John, deceased; Mary White, widow.	do	1863	6.75
91056	5157	Wootten, William, deceased; Sarah Wootten, widow.	do	1865	15.00
91284	5161	Wooster, Albert B	do	1864	5.50
91235	5162	Walker, Runyon J	do	1862, 1863	19.75
90547	5391	Wilson, William	do	1865	33.25
91689	5399	Wiedow, Frederick, deceased; John Wiedow, father.	do	1864, 1865	78.25
91882	5549	Walker, Nelson	do	1863, 1864	9.75
92013	5565	Ward, William, deceased; Mollie E. Ward, only child.	do	1864, 1865	42.25
92092	5566	Wireman, Samuel H	do	1865	17.00
91971	5567	Winters, John W	do	1864	20.00
91980	5568	Wonacker, William H	do	1865, 1866	33.00
90107	4903	Young, Merritt, deceased; G. V. S. Young, father.	do	1864, 1865	9.75
69097	5657	Youngblood, Jeremiah M. C	do	1863	17.25
91032	5092	Ziegenfuss, Christopher, deceased; Theresa Ziegenfuss, widow.	do	1863	4.00
92345	5724	Atchinson, William A	do	1864	58.00
92344	5725	Batts, Alfred	do	1863	6.75
92412	5726	Birge, William H. H	do	1862, 1863	19.75
92244	5760	Bramer, Frederick	do	1865	59.25
92340	5727	Canfield, Charles K	do	1863, 1864	23.00
92341	5728	Chasteen, S. L	do	1864	49.00
92343	5729	Crelly, James	do	1864	58.25
92353	5730	Comstock, John W	do	1866	12.50
92098	5750	Caughey, Lewis R	do	1863	4.00
89277	3850	Cosgrove, Daniel (to correct error in previous sett.).	do	1862, 1863	5.30
92421	5735	Dawson, John	do	1865	74.50
92356	5736	Dietrick, Jacob R	do	1862	84.00
92339	5733	Freeman, Lindsay	do	1864	74.50
92415	5734	Finehout, David, deceased; Mary J. Finehout, widow.	do	1864	61.00
92222	5751	Fenton, James, deceased; Ann Fenton, widow.	do	1864	8.00
92226	5752	Godfrey, William H	do	1865	5.00
92358	5753	Glover, Preston	do	1863	6.75
92425	5737	Hiser, Jacob H	do	1864, 1865	71.00
92357	5738	Jung (or Young), Frederick	do	1863	5.25
92225	5754	Keller, William	do	1863	4.50
92439	5739	Lockhart, Samuel T	do	1863, 1865	29.25
92416	5731	Mertz, Charles A	do	1865	60.50
92458	5740	Mumby, William	do	1863	2.75
92414	5732	Potter, James O	do	1864, 1865	73.00
92424	5744	Rainbaugh, James, deceased; Mary Wade, sister.	do	1865	55.75
92337	5741	Stone, Henry T., deceased; Catharine Stone, mother.	do	1864	52.50
92346	5742	Squires, George B	do	1864	14.50

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	No. of settlement.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
		WAR DEPARTMENT—Continued.			
		CLAIMS—continued.			
92338	5743	Shaw, Charles G	Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough, prior to July 1, 1884 (14 Stat., 364 and 422; also deficiency appropriation act, March 3, 1885).	1863	$2.50
68479	5755	Searcy, Horace M., deceased; Hardin and Elizabeth Searcy, parents.	do	1865	19.00
92561	5832	Beckman, Frank	do	1864–1865	49.50
92562	5833	Cross, Francis	do	1865	46.00
92440	5867	Clark, Augustus E., Ebenezer and Abigail Clark, parents.	do	1865	39.50
92558	5868	Coulter, William, deceased, Emeline Coulter, widow.	do	1865	63.75
92592	5859	Dusenbury, William	do	1864	52.00
92486	5860	Elmes, Ansel	do	1862	5.00
92591	5861	Gilbert, George B	do	1863	6.75
92487	5843	Kerr, Ezra	do	1863	18.75
91730	5836	Mahan, William	do	1863–1864	8.75
92583	5837	North, Charles	do	1863	17.00
92483	5838	Patterson, Joseph M., Lida Patterson, guardian.	do	1864-1865	39.00
92481	5858	Peterson, Andrew J., deceased, adult child and guardian of minor children.	do	1864	22.50
92560	5839	Rowland, Bradford	do	1864	8.25
92484	5840	Sheir (or Shier), William R	do	1864	14.00
92443	5841	Wells, Richard H	do	1864	65.75
92582	5842	Warner, William	do	1863–1864	9.75
					19,559.44

Reported by the Third Auditor and Second Comptroller under section 2, act of July 7, 1884, (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT.			
	CLAIMS.			
3652	Alexander, Taylor	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1864	$30.59
3581	Ashley, Lucius F	do	1864	150.00
3712	Alsup, Benjamin, jr	do	1863	70.00
3713	Atkinson, David D	do	1864	150.00
3733	Anderson, Abner J. M	do	1864	69.22
3864	Allen, Aaron E	do	1864	100.00
3873	Anderson, Joseph	do	1863	80.00
4089	Anderson, Henry S	do	1864	100.00
4088	Abbott, Martin V	do	1863	74.40
4134	Anderson, Thomas	do	1865	150.00
4389	Atkinson, Silas J	do	1864	126.50
4388	Addington, Joseph H	do	1865	51.00
4534	Adkins, John A	do	1863	71.40
4487	Adams, Mary F. (heir)	do	1864	50.00
4583	Adkins, Josephine (widow)	do	1864	120.00
3477	Burris, Daniel	do	1862	143.00
3521	Brown, Joseph W	do	1864	100.00
3674	Britt, William A	do	1864	149.75

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
3653	Boone, Margaret C. (heir)	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1864	$30.59
3629	Brown, Allen	do	1864	50.00
3628	do	do	1864	50.00
3583	Bristow, James H	do	1863	60.00
3582	Baker, Simeon A	do	1864	150.00
3734	Benge, James	do	1861	158.10
3735	Bird, Clement M	do	1862	100.00
3865	Boren, Mary D. (daughter)	do	1861	150.00
3776	Brown, George C	do	1864	125.00
3874	Bryan, James S	do	1863	155.00
3765	Barb, Jacob	do	1864	89.98
3892	Barnes, Thomas J. (father)	do	1863	110.00
3893	Briggs, George O	do	1877	50.00
3894	Beggs, Robert	do	1863	121.40
4094	Brown, Ira	do	1862	60.00
4095	do	do	1862	128.40
4091	Breithaupt, Charles F	do	1863	59.46
4092	Branch, John	do	1862	139.50
4090	Brunjes, Henry	do	1863	85.00
4093	Blanton, James M	do	1864	94.80
4113	Bruce, Daniel C	do	1864	121.40
4115	Bass, Josiah	do	1864	73.00
4116	do	do	1864	97.00
4114	Black, Robert M	do	1864	175.93
4135	Bronson, Stephen	do	1863	200.00
4136	Bales, Jacob W	do	1862	168.20
4157	Baker, William	do	1862	31.60
4231	Bryan, Lovel	do	1864	147.68
4213	Barnfield, Thomas H	do	1865	135.00
4214	Beakes, George M	oo	1864	172.00
4286	Byars, Sarah Ann (lately widow)	do	1864	163.50
4390	Butler William A	do	1863	94.00
4435	Blagg, Benjamin F	do	1863	160.20
4536	Bryant, Lorenzo D	do	1864	96.00
4434	Bratton, John B	do	1864	88.00
4433	do	do	1864	89.40
4432	do	do	1864	130.00
4488	Bryant, Nancy J. (heir)	do	1864	50.00
4454	Broyles, Columbus	do	1863	96.80
4436	Buskirk, John P	do	1862	70.00
4519	Balderston, Jacob M	do	1864	181.83
4535	Burgess, George W	do	1862	72.20
4503	Bilderback, William L	do	1862	83.20
4502	Busby, Thomas	do	1864	110.00
4587	Brooks, Jesse P	do	1863	150.00
4584	Boren, Lasson B	do	1864	173.93
4586	Brees, Joseph	do	1863	138.50
4585	Bartlett, Aurelius T	do	1863	125.00
3522	Chaney, John	do	1862	200.00
3656	Cooper, Angelina (widow)	do	1864	113.40
3655	Cates, James M	do	1863	100.00
3654	Caldwell, R: A	do	1863	150.00
3777	Clark, B. F	do	1863	146.00
3766	Choate, Aaron C	do	1863	80.00
3896	Clemans, G. S	do	1864	125.00
3895	Crabtree, Melissa T. (lately widow)	do	1863	102.20
4004	Christerson, A. H. (guardian)	do	1863	132.40
4117	Cossairt, Jacob	do	1863	200.00
4158	Cunningham, Anna B. (widow)	do	1863	118.40
4287	Crockett, William	do	1864	136.75
4288	Cox, Ephraim W	do	1864	148.50
4394	Carver, A. M	do	1863	60.38
4397	Carney, Arthur E	do	1865	90.00
4370	Cash, Augustus	do	1864	45.00
4391	Carver, A. M	do	1863	66.00
4392	Crump, James G	do	1864	109.20
4393	Calhoun, John C	do	1863	96.50
4490	Creach, Mary A. (administratrix) Creach, John F. (administrator)	do	1864	102.80
4491	Conrad, George A	do	1862	80.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
4457	Croswell, Micah S	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes.	1864	$125.00
4438	Creach, Eliza E. (widow)	do	1863	98.00
4455	Courtney, Matilda (administratrix)	do	1861	110.00
4521	Conly, J. Griffin	do	1864	175.00
4456	Caywood, James M	do	1864	114.60
4520	Compton, Hiram N	do	1862	121.00
4437	Cooper, Edward S	do	1862	140.00
4590	Cary, Malinda E. (widow)	do	1864	125.00
4592	Claybrook, James H	do	1862	166.03
4596	Christian, William L	do	1863	106.00
4594	Counts, John W	do	1861	100.00
4589	Clift, James	do	1864	200.00
4595	Christian, William L	do	1863	60.00
4591	Compton, Riley	do	1862	150.58
3659	Dye, W. R	do	1863	159.00
3657	Davis, Andrew B	do	1862	100.00
3658	do	do	1863	100.00
3695	Dickson, Samuel E	do	1864	140.00
3675	Duncan, Andrew J	do	1862	150.00
3852	Druien, Benjamin F. (administrator)	do	1863	158.65
3778	Donaldson, John	do	1863	115.00
3911	Devers, John A	do	1864	190.98
3912	Dodson, John	do	1856	200.00
4005	Dean, Nathan	do	1863	110.00
4096	Dufour, John B	do	1862	900.00
4160	Duncan, Daniel B	do	1863	150.00
4161	Duncan, Daniel B	do	1864	150.00
4159	do	do	1863	120.00
4162	Dyer, George R	do	1864	151.00
4163	do	do	1864	173.18
4164	Demo, Delbert	do	1862	70.00
4215	Deweese, Meriday	do	1864	125.00
4271	Daggy, Levina J. (lately widow)	do	1863	128.08
4270	Draper, Robert A	do	1863	125.86
4289	Drenon, James S	do	1864	165.00
4492	Deakins, William	do	1862	86.00
4494	Dunlap, Robert E	do	1863	87.20
4495	Darby, William P	do	1861	104.00
4533	Duncan, Nathaniel E	do	1862	169.60
4489	Duke, William W	do	1864	50.00
4493	Dunn, Henry C	do	1862	133.18
4599	Draden, James	do	1864	143.25
4605	Davis, James M	do	1864	125.00
4601	Dow, Harlan P	do	1863	140.00
4600	Duffield, William (father)	do	1865	125.00
4598	Darragh, Archibald B	do	1864	200.00
4597	Douglas, A. G. (administrator)	do	1863	131.50
4602	Dent, M. L	do	1863	75.00
4603	do	do	1863	115.00
4604	do	do	1863	110.00
3441	Evans, Richard	do	1864	100.00
3696	Elder, Martin	do	1864	129.25
4165	Echols, Carlos (son and heir at law)	do	1863	139.60
4216	Emmick, John W	do	1865	175.00
4290	Elliott, Seborn B	do	1865	100.00
4458	Erpelding, Peter	do	1856	75.00
4617	Evans, Karon F. (widow)	do	1863	46.60
4608	Eckhart, David	do	1863	95.00
3545	Fulton, John W	do	1864	145.00
3660	Farnsworth, Henry F	do	1864	80.45
3714	Francis, Lyon S	do	1863	200.00
3779	Friend, John	do	1862	125.00
3853	Fanning, James	do	1863	100.00
3866	Foster, Edmond	do	1864	89.25
3913	Filbert, Francis M	do	1864	73.80
4181	Francis, William L	do	1865	75.00
4178	Ford, William	do	1863	89.00
4179	Fox, Milton S	do	1863	100.00
4138	Fare, William G	do	1863	85.00
4137	do	do	1863	130.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
4180	Fee, Franklin W	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1863	$200.00
4176	Freeman, Lewis	do	1863	71.63
4177	do	do	1863	101.43
4272	Fairchild, Beulah W. (widow)	do	1864	200.00
4265	Fannon, William L	do	1863	80.00
4291	Fletcher, John H	do	1863	120.40
4504	Fowler, Hadley B	do	1862	200.00
4609	Foot, Johnson O	do	1863	150.00
4611	Fountain, Samuel	do	1864	125.00
4610	Folsom, Charles M	do	1863	147.78
3442	Goforth, Zachariah	do	1862	98.00
3443	Gant, John A	do	1864	125.00
3478	Griswold, W. C. (administrator)	do	1855	150.00
3479	Gay, Henry	do	1864	142.78
3715	Guillermin, Peter	do	1863	90.00
3716	Gideon, John A	do	1863	139.11
3736	Gant, John O. K	do	1864	88.00
3898	Goodwin, Eliza J. (executrix)	do	1861	83.00
3780	Graham, W. T	do	1864	140.00
4097	Goucher, David	do	1864	174.78
4182	Gosline, Rachel L. (widow)	do	1861	84.00
4217	Gleason, John	do	1865	200.00
4332	Githens, Samuel T	do	1864	100.00
4292	Graham, John	do	1864	160.00
4398	Goodwin, William W	do	1864	147.03
4459	Guess, Nancy (administratrix)	do	1847	76.00
4615	Gault, James	do	1864	150.00
4616	Greer, Joseph	do	1862	118.40
4612	Gaar, N. H	do	1847	28.78
4613	Griswold, W. C. (administrator)	do	1855	140.00
3781	Howe, James W	do	1863	108.80
3742	Hollaway, John	do	1865	75.00
3897	Heathman, John	do	1864	130.00
3914	Holland, James M. (or Holana, James M.)	do	1863	160.00
3480	Hays, Joseph W	do	1864	125.00
3523	Harrold, Henry	do	1846	36.00
3444	Harrelson, Rollins	do	1864	137.00
3661	Hayden, Robert K	do	1862	59.00
3546	Harle, Thomas B	do	1861	160.00
3718	Hudlow, George W	do	1864	85.00
3676	Humphrey, Benjamin T	do	1861	85.00
3717	Hendricks, William	do	1862	134.50
3741	Haws, Allen P	do	1863	100.00
3824	Hart, James M	do	1863	60.27
3823	do	do	1863	173.43
4006	Henderson, William F	do	1865	200.00
4010	Hunt, John D	do	1862	85.20
4104	Hamilton, David	do	1863	165.00
4105	do	do	1863	165.85
4103	Haney, Thomas	do	1864	91.43
4119	Hoyt, Edwin, jr	do	1862	200.00
4120	do	do	1863	100.00
4118	Huckabey, Robert	do	1864	75.00
4183	Hine, Jesse A	do	1864	141.[illegible]0
4140	Henderson, Samuel C	do	1848	70.[illegible]0
4139	Hill, Amanda J. (administratrix)	do	1864	117.03
4218	Hayes, Mahala (administratrix)	do	1863	200.60
4221	Hill, R. C	do	1864	70.00
4222	Haley, Benjamin R	do	1862	140.00
4223	do	do	1862	125.00
4232	Hedge, Eliza (widow)	do	1864	164.00
4233	Harter, Henry	do	1862	99.60
4219	Highman, Jane (widow)	do	1862	150.00
4220	Haynes, Harbert W	do	1862	60.60
4400	Henley, Joshua L	do	1864	125.00
4399	Horton, Robert	do	1863	160.00
4401	Hager, Charles	do	1864	85.[illegible]0
4460	Houston, Nancy C. (lately widow)	do	1863	101.65
4496	Hignight, Andrew	do	1863	40.20
4461	Holwell, John	do	1863	174.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
4522	Hart, Noah	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1863	$70.40
4523	Hawken, John	do	1863	75.00
4537	Hobbs, Isaac S	do	1864	124.98
4506	Hattenhauer, Gustavus F	do	1864	150.00
4505	Hardwick, Margaret (widow)	do	1862	82.68
4620	Hudson, Aaron R	do	1863	172.78
4621	Hatton, Thomas J. (administrator)	do	1862	110.00
4622	Ham, John W	do	1864	102.00
4618	Hedgepeth, Calvin	do	1864	96.00
4624	Henry, Joseph	do	1864	150.00
4619	Hyde, John McE	do	1862	174.88
4623	Huddleston, Thomas	do	1864	175.83
4462	Isaacs, Enos	do	1864	73.00
4463	Ivey, John	do	1864	125.00
3697	Johnson, Jacob Q	do	1863	150.00
4184	Johnson, Curtis	do	1864	194.88
4185	do	do	1864	194.88
4234	Jenkins, Wilton A	do	1862	175.00
4293	Johnson, I. C	do	1862	135.00
4295	Jarrell, Sanford	do	1863	85.00
4507	Johnston, George H	do	1863	200.00
4639	Johnston, John	do	1862	125.00
4636	Jackson, Arthur B	do	1864	125.00
4638	Jones, George W	do	1864	115.00
4637	do	do	1863	75.00
4122	Kerley, Pleasant H	do	1864	115.00
4121	Kittinger, Martin S	do	1864	160.00
4186	Kanada, Edmond B	do	1861	121.50
4296	Keel, James B	do	1864	198 50
4402	Knipschild, Jacob	do	1864	97.50
4497	Keeling, Uriah L	do	1862	120.00
4640	Kinsey, David J	do	1862	122.60
4641	Kittinger, Martin	do	1863	200.00
3445	Lancaster, William A	do	1862	147.60
3737	Lewis, Jesse B	do	1856	139.73
4106	Lane, Cyrus H	do	1864	120 00
4107	Lindsay, John	do	1865	200.00
4141	Lee, Richard M	do	1847	84.40
4148	Lewis, Isaac	do	1864	109.60
4403	Le Blond, John B	do	1863	200.00
4472	Lucas, Nathaniel	do	1863	73.60
4524	Lyne, Thomas	do	1877	300.00
4643	Lynn, John T	do	1863	100.00
4645	Lambett, Wesley H	do	1864	92.00
4644	Lauer, Henry	do	1864	65.00
3481	Mitchell, B. B	do	1824	150.00
3547	Montgomery, B. F	do	1864	125.00
3677	Maxwell, Robert M	do	1863	104.60
3783	Mintzer, S. J. W	do	1862	200.00
3782	McCullough, William R	do	1864	125.00
3899	Myers, John H	do	1864	130 00
3900	Morris, Richard L	do	1862	44.02
3915	Miller, William M	do	1863	90.50
3990	Mirise, Henry W	do	1864	123.40
4108	Mallan, Anna (lately widow)	do	1862	140.00
4124	Marshall, Elias M	do	1862	100 00
4123	McElhannon, John	do	1862	63 88
4149	McMillan, Andrew J	do	1863	50.00
4187	McLahlan, James	do	1864	100.00
4235	McCay, Susan C., and Chesney, J. C. (executors).	do	1864	170.00
4267	McKnight, Joseph	do	1865	200.00
4266	do	do	1865	175.00
4297	McMullin, Nathaniel	do	1861	108 40
4404	Maurie, Allison H	do	1864	27.80
4420	McConnell, Daniel	do	1862	48.83
4405	McQueen, Nathan	do	1863	75.00
4475	McClanahan, James	do	1862	115.00
4440	Miller, Charles E	do	1863	172.60
4439	Mullens, James A	do	1864	32.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
4474	McLain, William D	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes.)	1864	$200.00
4538	Marshall, Mary S. (widow)	do	1864	100.00
4526	McDonald, Noah A	do	1864	105.18
4525	Marsh, James W	do	1862	125.00
4473	Morgan, Erastus	do	1863	99.60
4498	McDowell, John	do	1863	29.86
4197	Martin, George G	do	1864	174.43
4194	McDaniel, James	do	1863	134.64
4196	McElroy, John H	do	1864	125.00
4195	Merrell, Azariah M. (administrator)	do	1863	141.43
4652	Myers, Charles H	do	1863	75.00
4655	Mosher, Mark A	do	1863	200.00
4656	Maples, Noah	do	1864	53.00
4654	Martin, George W	do	1865	200.00
4650	Marsh, James W	do	1863	100.00
4653	Mitchell, Thomas	do	1864	169.31
4646	Morton, Anderson	do	1862	110.00
4649	Martin, Timothy	do	1863	100.00
4651	Meeks, Warren C	do	1864	98.00
4657	McAlpin, David J	do	1864	100.00
3867	Norton, A. D	do	1864	121.00
4109	Nash, Thomas W	do	1864	154.21
4150	Newsom, Joseph	do	1862	170.18
4275	Nicols, Ellis R	do	1861	135.00
4409	Nebinger, Charlotte (widow)	do	1864	200.00
4658	Nations, Curry	do	1864	140.00
4527	Neff, John (administrator), Neff, Mary E. L. (administratrix.)	do	1862	165.40
3916	O'Neill, Mary (administratrix)	do	1862	170.00
4298	Ogg, Thomas J	do	1864	168.00
4679	Owens, William	do	1847	93.07
3482	Philips, Jane (lately widow)	do	1863	79.12
3483	Padgett, Elisha	do	1856	175.00
3548	Passegger, Francis	do	1863	200.00
3678	Phillips, Nelson	do	1862	32.00
3662	Parker, Marideth W	do	1864	75.00
3663	Pittinger, John B	do	1864	164.68
2552	Passegger, Francis	do	1864	200.00
3550	------do	do	1864	200.00
3549	------do	do	1863	200.00
3551	------do	do	1864	200.00
4110	Pierce, Amasa G	do	1864	111.00
4125	Parker, Nelson S	do	1864	122.18
4152	Payne, George W	do	1862	139.35
4151	Parkell, Alonzo B	do	1862	200.00
4154	Parkhurst, David S	do	1862	130.20
4199	Price, William	do	1863	80.00
4236	Pond, John A	do	1863	150.00
4268	Pitney, Owen S	do	1864	166.50
4499	Porter, Wilbur F	do	1864	147.68
4441	Purdy, John W	do	1862	100.00
4477	Peyton, Vincent	do	1863	100.00
4528	Patton, Charles U	do	1864	200.00
4479	Peyton, Vincent	do	1864	130.00
4478	------do	do	1864	100.00
4508	Prosise, J. A	do	1863	125.00
4500	Prichard, James E	do	1864	96.90
4476	Price, Michael	do	1847	41.40
4198	Phipps, John M	do	1864	200.00
4680	Pattison, Rufus P	do	1863	200.00
4682	Parrish, Henry C	do	1864	107.40
3484	Roberts, Benjamin	do	1862	90.00
3485	------do	do	1863	115.00
3524	Rickman, Nancy Ann (widow)	do	1864	200.00
3553	Robb, Bettie J. (widow)	do	1847	121.00
3825	Roberts, William M	do	1864	140.00
3784	Ritchie, Benjamin F	do	1864	100.00
3785	Roe, James M	do	1864	110.00
3921	Rolston, William F	do	1864	23.18
3969	Roper, William F	do	1862	150.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
4273	Roseman, Mary T. (mother)	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1864	$141.60
4274	Rodrick, David	do	1864	155.80
4237	Reed, Willis	do	1864	150.00
4299	Rains, Jesse T	do	1864	98.20
4411	Rhea, David	do	1864	179.60
4412	do	do	1865	160.00
4421	Rixon, John	do	1863	113.00
4444	Ross, Thomas B	do	1862	80.00
4443	do	do	1863	125.00
4442	Robinson, Perry G	do	1862	175.00
4200	Reader, Frank	do	1862	90.00
4201	Ristine, Henry	do	1863	116.83
4686	Ray, Daniel M	do	1864	125.00
4685	Reed, Charles C	do	1863	129.00
4684	Richards, Samuel V	do	1862	96.00
3486	Shay, Joseph H	do	1864	89.00
3487	Stone, John	do	1863	150.46
3554	Shields, Thomas M	do	1863	75.00
3585	Seffner, Lydia P. (lately widow)	do	1864	150.00
3584	Scott, Jesse R	do	1862	117.75
3738	Smith, Levi	do	1864	93.33
3875	Sims, Henry C	do	1863	56.51
3786	Smith, Josephine (lately widow)	do	1864	88.00
3854	Street, Andrew J	do	1864	116.00
3868	Spellman, Hiram A	do	1862	50.00
3920	Sibole, Rosanna (widow)	do	1864	100.00
3901	Stephens, W. H	do	1862	100.00
3970	Smith, Isom	do	1864	65.00
3991	Salter, Feriba A. (widow)	do	1864	50.00
4008	Sutton, Ellen (administratrix)	do	1864	100.80
4111	Shirley, Marion	do	1864	139.00
4128	Shirley, Nathan P	do	1864	135.00
4126	Smith, George W	do	1864	15.00
4127	Smith, Henry (father)	do	1864	150.00
4129	Smith, John R	do	1865	150.00
4155	Stephens, Robert J. D	do	1862	80.00
4307	Stotts, William	do	1863	100.00
4309	Sartin, Mary A. (daughter)	do	1863	64.40
4328	Stapleton, Jefferson	do	1864	155.00
4303	Schmid, George (brother)	do	1863	16.00
4304	Schmid, John P. (brother)	do	1863	16.00
4306	Standley, Martha A. (widow)	do	1864	148.15
4413	Schutz, George	do	1864	129.00
4410	Skinner, James L	do	1863	47.60
4501	Shinn, Alpheus M	do	1864	130.40
4539	Stout, Jonathan	do	1864	80.50
4540	Spencer, James M	do	1862	30.39
4480	Sandlin, John	do	1861	110.40
4481	Stagg, Jessie (widow)	do	1863	200.00
4529	Spears, Henry	do	1864	100.00
4510	Skilton, Julius A	do	1865	150.00
4509	Springs, Fields B	do	1864	115.00
4204	States, John	do	1863	86.00
4203	Scott, Noah M	do	1864	125.43
4202	Shafer, Elizabeth (lately widow)	do	1864	125.00
4702	Smith, Peter	do	1864	22.00
4728	Sparks, George W	do	1863	56.00
4706	Sherwood, Noah F	do	1863	100.00
4688	Shinn, Ransom	do	1864	101.18
4703	Standridge, Martin	do	1863	137.00
4708	Shields, Benjamin T	do	1862	124.76
4709	do	do	1862	114.60
4704	Sloan, John	do	1862	152.50
4681	Swisher, Joseph	do	1863	102.48
4705	Snider, George N	do	1865	110.00
3664	Turman, John B. C	do	1864	100.00
3922	Tunnage, Catharine (widow)	do	1862	45.00
3902	Todd, Milton	do	1864	79.60
4130	Tate, James M	do	1864	100.00
4308	Taylor, Samuel R	do	1864	150.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
4305	Turger, Catharine (sister)	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1863	$16.00
4730	Thompson, Marion	do	1863	140.00
4729	Terrell, A. T	do	1864	150.00
3525	Underwood, Sarah (widow)	do	1864	113.43
4530	Upchurch, Elizabeth (mother)	do	1864	125.00
3665	Vanbebber, Nimrod C	do	1864	125.00
4482	Vaughan, William R	do	1862	63.00
3446	Williams, Enoch G	do	1863	60.00
3556	Wells, Jourden G	do	1862	125.00
3555	Ward, Thomas H	do	1864	125.00
3679	Waters, John T	do	1864	130.00
3739	Whitmer, Berthena (administratrix)	do	1862	132.78
3743	Wooten, John	do	1863	101.00
3787	Wilson, T. P	do	1862	115.00
4131	Williams, Augustus N	do	1864	150.00
4153	Wilson, John S	do	1862	86.18
4156	Wood, Isaac N	do	1862	113.00
4240	Wilson, Richard L	do	1864	148.18
4239	Wrennick, William A	do	1864	95.00
4238	Wells, Andrew	do	1864	75.00
4269	Watkins, Calvin	do	1862	131.00
4310	Walford, David F	do	1863	101.73
4483	Wilson, J. C	do	1865	200.00
4484	Wenger, Adam	do	1865	100.00
4445	Wagaman, James J	do	1864	83.00
4446	Wright, Richard B	do	1865	98.00
4511	Williams, Green	do	1863	160.00
4205	White, James H	do	1862	65.00
4733	Walker, Elisha J	do	1863	123.30
4740	Wade, N. S. B	do	1862	63.80
4782	Wetzel, Mary C. (widow)	do	1862	122.10
4732	Wilson, James	do	1864	139.50
4731	Wagner, Philip	do	1864	100.00
4739	Wall, Ella (widow)	do	1863	113.00
4741	Warren, John	do	1862	130.00
4009	Young, Clinton	do	1863	144.60
4241	Young, Nancy (administratrix)	do	1862	82.60
3719	Ziegler, Solomon B. (administrator)	do	1864	126.50
	Total, in lieu of those contained in House Ex. Doc. No. 49, Forty-ninth Congress, second session.			57,114.75
5015	Austin, George A	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1864	124.78
4993	Axtell, Nancy R. (lately widow)	do	1865	150.00
4927	Adams, Minerva (widow)	do	1863	98.00
5309	Arnold, Frederick L	do	1864	135.00
5423	Adams, John R. (executor)	do	1863	125.00
5617	Adamson, Larkin	do	1863	154.06
5723	Adkins, Rodney	do	1861	94.80
5058	Buckner, Richard A	do	1864	175.00
4928	Beebe, Charles E	do	1863	175.00
5056	Bond, Benjamin W	do	1862	126.00
4994	Barnes, Tennessee (lately widow)	do	1864	125.43
5057	Bracken, Thomas	do	1862	200.00
5059	Beck, Michael	do	1862	75.00
4954	Bernstein, Anna von Shäffer (heir)	do	1862	50.00
4953	Bernstein, Mathilde von Shäffer (heir)	do	1862	50.00
4952	Bernstein, Louisa von Shäffer (heir)	do	1862	50.00
5112	Bocock, Solomon	do	1863	90.80
5111	Benson, N. G	do	1864	147.50
5110	Bazell, J. B	do	1862	121.00
5178	Brown, Sarah C. (lately widow)	do	1862	68.00
5177	Bass, Ezekiel W	do	1863	150.00
5175	Brasher, Frederick	do	1862	172.78
5174	do	do	1862	150.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
5176	Budington, E. Darwin	Horses and other property lost in the military service prior to June 1, 1884 (sections 3482–3487, Revised Statutes).	1862	$200.00
5173	Bumstead, Samuel J	do	1864	150.00
5310	Bryant, George	do	1863	116.60
5338	Bickelhaupt, George	do	1863	150.00
5387	Boo, Adam	do	1864	125.00
5386	do	do	1862	123.40
5337	Barrett, Edmond	do	1864	120.88
5339	Bendell, Herman	do	1864	175.00
5427	Biggs, George W	do	1864	173.50
5455	Burgess, George W	do	1863	169.55
5456	Blackburn, John W. (administrator)	do	1863	150.00
5457	Byington, John	do	1864	145.00
5452	Barton, Sanford	do	1863	107.60
5453	Brickell, John (administrator)	do	1864	145.23
5454	do	do	1864	100.00
5528	Brown, Thomas J	do	1862	138.21
5618	Barnett, Lauranes W	do	1863	117.99
5600	Burnett, Herman D	do	1862	149.50
5662	Brixey, Barney	do	1864	113.00
5720	Buck, Romanzo M	do	1865	200.00
5719	do	do	1864	200.00
5017	Curtis, John J	do	1863	172.78
4882	Cross, Enoch	do	1863	180.00
5018	Couch, Jane, (mother)	do	1864	200.00
5060	Castle, F. M	do	1861	55.00
4981	Caviness, James R	do	1862	110.60
5020	Counts, James M	do	1862	169.50
5019	Carter, George W	do	1862	144.00
5016	Chapman, Clinton	do	1864	150.00
4929	Coleman, D. C	do	1863	150.00
5061	Collins, Harrison	do	1864	125.00
5021	Clarkson, Margaret (lately widow)	do	1864	95 00
5199	Coonrod, Oliver W	do	1864	150.00
5257	Curtis, Albert	do	1863	80.00
5289	Carnahan, William	do	1863	152.20
5333	Campbell, William M., sr	do	1862	125.00
5290	Cryer, Matthew H	do	1865	200.00
5349	Cartner, Charles	do	1864	130.00
5340	Cummins, Samuel	do	1862	90.00
5458	Clark, John G	do	1862	150.00
5407	Campbell, T. B	do	1863	160.00
5623	Clinkingbeard, Robert E	do	1862	100.00
5527	Conner, James W	do	1863	120.00
5622	Cole, Francis W. (guardian)	do	1864	125.00
5621	do	do	1863	83.80
5601	Courtney, James H	do	1864	99.20
5624	Carr, Marvin S	do	1864	280.00
5666	Carlton, William C	do	1864	100.00
5664	Clancy, Martin	do	1862	145.79
5665	Carlton, William C	do	1863	100.00
4931	Dunlavy, William H	do	1863	85.00
5023	Deakins, William	do	1863	75.00
5062	Duffey, Peter	do	1864	100.00
5022	Dicus, Samuel W	do	1863	94.60
5063	Devine, James	do	1863	169.18
4932	Drummond, James T	do	1862	150.00
4930	Davis, Mary (lately widow)	do	1862	125.00
4982	Dennison, Elizabeth S. (widow)	do	1861	119.00
5204	Dow, Harlan P	do	1865	160.00
5203	Dailey, George W	do	1862	30.53
5202	do	do	1862	125.00
5205	Dial, William L	do	1863	100.00
5201	Dewitt, Lewis	do	1863	112.95
5200	do	do	1862	119.90
5350	Davis, Joseph L	do	1864	97.60
5460	Dobbins, James J	do	1862	150.68
5459	Dunn, William H	do	1864	175.00
5529	Dunahoo, Edmond	do	1863	106.00
5612	Dunning, John M	do	1862	93.60
5667	Drummond, James T	do	1864	150.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued			
5663	Davis, Samuel W	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1863	$69.40
5706	Davis, John	do	1847	81.00
5066	Easley, Robert H	do	1863	170.18
5065	Erwin, Thomas J	do	1864	100.00
5024	Eberling, Nicholas	do	1863	30.00
5465	Elliott, Michael	do	1863	113.00
5466	Eder, jr., Jacob (administrator)	do	1864	105.00
5432	Eatherton, William L	do	1861	125.00
5633	Endecott, Jacob J	do	1863	107.20
4933	Farrington, Preston M	do	1863	200.00
4946	do	do	1862	200.00
4983	Fulcher, Andrew	do	1863	146.26
5064	Fisher, Samuel	do	1863	96.40
5025	Frost, Michael	do	1862	73.40
5307	Finney, James S	do	1863	100.00
5308	do	do	1863	110.00
5291	Ferguson, Lois H. (administratrix)	do	1861	115.00
5334	Fugate, Benjamin F	do	1862	100.00
5352	Fay, Patrick	do	1861	113.80
5351	Fugate, Benjamin F	do	1863	81.60
5467	Friar, James A	do	1864	140.00
5428	Foster, Jacob V	do	1862	140.60
5613	Ferguson, Francis M	do	1863	65.00
5026	Grose, W	do	1863	200.00
5067	Goodwill, William W	do	1863	150.00
5068	Gaskins, William R	do	1863	132.60
4984	Graham, Harvey	do	1862	125.00
5113	Garnes, David	do	1864	84.40
5114	Gregory, W. H	do	1865	150.00
5354	Griffith, John C	do	1863	150.00
5353	Groom, William H	do	1862	144.50
5468	Graves, A. J	do	1863	63.00
5424	Guthrie, William	do	1863	140.00
5027	Henderson, Andrew J	do	1864	84.60
5071	Hopper, Elijah	do	1864	89.40
4985	Hoover, James A	do	1864	200.00
5028	Hart, Goldman M	do	1864	80.00
5072	Hall, Austin H	do	1864	200.00
5070	Hawk, Andrew	do	1864	120.00
4944	Hickman, Thomas J	do	1862	116.00
5069	Hammer, Louis	do	1862	116.18
5073	Higginbotham, Gideon H	do	1863	92.60
4934	Harvill, Philip J	do	1864	30.00
5115	Holderman, Marion	do	1863	176.24
5252	Hardin, Jacob D	do	1864	120.00
5254	Hampton, Andrew B	do	1862	171.03
5255	do	do	1864	150.00
5251	Hixson, Bird	do	1863	158.90
5356	Hodgkins, Lewis W	do	1862	126.38
5292	Hunter, Malcolm	do	1864	85.00
5355	Horn, Charles	do	1862	135.00
5469	Harris, Alfred C	do	1847	69 40
5426	Hartley, Rufus B	do	1863	88.80
5425	Hendricks, William C	do	1862	100.00
5530	Howard, William R	do	1863	77.00
5636	Hulsey, Benjamin F	do	1864	100.00
5691	Hoskins, Constantine D	do	1863	45.20
5256	Isaacson, Andrew	do	1862	39.80
4987	Jameson, H. F. (administrator)	do	1863	175.00
4986	Jones, Henry C	do	1863	100.00
5357	Jenkins, Joseph	do	1863	70.40
5431	Johns, George W	do	1864	75.00
5637	Jones, Richard	do	1864	120.03
5044	Kannapel, Anthony	do	1864	100.00
5045	Kain, Andrew W	do	1863	150.00
5365	Kays, Henry	do	1862	95.00
5358	Knight, John	do	1863	98.80
5470	Kessler, John G	do	1862	95.00
5471	do	do	1862	110.00
5614	Kirby, John	do	1863	148.28

Reported by the Third Auditor and Second Comptroller, etc—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
5615	Kirby, John	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1865	$150.00
4945	Lahne, Edmond	do	1864	130.00
4996	Leonard, Henry N	do	1863	100.00
5047	Lawrence, Jane (widow)	do	1864	126.50
5046	Lincoln, Levi M	do	1864	150.00
5272	Lee, Philip	do	1862	65.00
5335	Long, James M	do	1864	150.00
5367	Litsinberger, Allen	do	1863	125.00
5366	Leese, Walter	do	1863	135.00
5472	Lewis, Thomas	do	1864	125.00
5509	Lassiter, Jesse B	do	1863	150.00
5508	do	do	1863	150.00
5532	Lowen, John	do	1863	96.00
5531	Lucas, Thomas	do	1862	149.00
5638	Limes, H. T	do	1862	71.60
5707	Lumm, Thomas C	do	1863	98.86
5076	McNeal, John	do	1863	150.00
5075	McTeer, Henry F	do	1863	125.00
4948	McAlister, William A	do	1863	54.40
4999	McDaniel, John T	do	1864	131.43
5077	Martin, Miles F	do	1862	113.00
4947	Matherly, Bannister Green	do	1863	85.00
5048	Merry, Benjamin G	do	1863	200.00
5260	Morgan, Sophia F. (administratrix)	do	1863	150.00
5259	McLain, William	do	1863	154.75
5267	Martin, George G	do	1865	188.93
5261	Milliette, Vetal N. B	do	1864	200.00
5295	Moorhous, Albert	do	1864	200.00
5336	McHatton, Samuel S	do	1864	178.52
5369	Moore, Julia R. (lately widow)	do	1865	187.93
5370	do	do	1864	125.00
5368	Minnis, James D	do	1864	15.00
5429	Mills, William H	do	1861	126.50
5616	McMuller, Henry C	do	1863	63.00
5602	do	do	1864	100.00
5687	Marshall, Joseph	do	1847	50.00
5721	Moore, Sarah M. (widow)	do	1864	44.80
5049	Nance, George A	do	1864	135.00
5078	Neibling, Elizabeth A. (widow)	do	1861	197.78
5268	Nelson, George C. (administrator)	do	1863	127.06
5371	Nuckles, Newton J	do	1863	118.98
5408	Nickel, John	do	1862	94.40
5409	do	do	1864	97.20
5534	Neal, John L	do	1863	110.00
5533	do	do	1863	150.00
5708	Nelson, Lewis G	do	1864	150.00
5116	Orcutt, J. D	do	1864	108.00
5121	Overhuls, James E	do	1862	69.00
5372	Orns, Henry A	do	1861	112.00
5388	O'Harnett, Morrison J	do	1862	150.00
5000	Pattee, John W	do	1863	99.20
5079	Parke, James M. B	do	1863	91.00
5271	Philips, William H	do	1864	150.00
5270	Patten, John	do	1864	100.00
5297	Phillips, James	do	1862	125.00
5296	Parke, Joseph	do	1864	125.00
5473	Parker, Henry	do	1864	125.00
5639	Penny, David L	do	1863	109.25
5709	Phillips, William A	do	1862	180.00
5710	do	do	1862	200.00
5711	do	do	1863	200.00
5716	Parker, James	do	1864	100.00
4949	Reed, Orange	do	1864	123.00
4997	Ransom, Alfred	do	1863	150.00
4950	Rathbun, Benjamin D	do	1863	81.00
5122	Rains, Frances A. (widow)	do	1862	31.43
5273	Russ, Sarah A. (widow)	do	1861	28.94
5274	Rogers, George C	do	1863	200.00
5275	Rew, William C. (brother)	do	1862	120.00
5389	Rose, Joseph	do	1847	24.60

Reported by the Third Auditor and Second Comptroller, etc—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
5474	Robertson, William	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1863	$75.00
5486	Rowhuff, James	do	1863	102.66
5658	Rixon, John	do	1864	124.03
5668	Rodgers, Andrew F	do	1863	177.46
5053	Snook, William W. S	do	1864	135.00
5002	Scott, William S. (administrator)	do	1864	140.93
5081	Stobaugh, John J	do	1864	40.00
4951	Steinkamp, William	do	1863	104.00
4998	Summers, Levi F	do	1862	110.00
5080	Smith, Pleasant	do	1862	125.00
5001	Scott, William S. (administrator)	do	1863	146.83
5082	Spencer, Gideon	do	1864	180.00
5052	Silvers, Jesse M	do	1864	166.95
5051	do	do	1863	125.00
5050	Slaten, James C	do	1863	105.00
5124	Sullivan, L. F	do	1864	173.68
5123	do	do	1864	110.00
5258	Sells, Lewis	do	1864	125.00
5229	Stady, Christian	do	1863	134.60
5206	Scobey, John S	do	1863	150.00
5228	Stough, William	do	1863	175.00
5230	Scott, Robert	do	1863	116.20
5299	Storms, Columbus	do	1862	92.00
5293	Stevenson, Edward	do	1862	166.43
5300	Sheppeard, Eliza (widow)	do	1864	110.00
5301	Spencer, Oliver P	do	1862	175.00
5302	do	do	1862	175.00
5374	Short, John	do	1863	65.00
5378	Shaver Philip E	do	1862	150.00
5373	Spieler, F. Ernst	do	1864	100.00
5376	Steffens, Beka (guardian)	do	1864	126.00
5487	Stewart, Jacob	do	1864	200.00
5410	Stubblefield, R. N	do	1863	63.80
5404	Satterfield, Mary E. (widow)	do	1863	69.60
5377	Strong, Mary M. (administratrix)	do	1864	200.00
5535	Silloway, Frederick W	do	1861	125.00
5603	Standley, George W	do	1864	139.00
5688	Sims, Robert	do	1863	123.00
5690	Settles, James W	do	1864	20.00
5689	Sims, Robert	do	1863	91.80
5659	Slater, Frederick	do	1862	125.00
5054	Taylor, William J	do	1863	137.20
5083	Tumilty, John, sr	do	1864	162.06
5232	Towle, Samuel K	do	1863	75.00
5231	Trotter, Marcus L	do	1863	122.60
5379	Tumilty, John, jr	do	1862	65.40
5405	Thomas, David	do	1864	125.00
5722	Thornburgh, R	do	1864	150.00
5717	Titsworth, Louisa (widow)	do	1864	60.00
5718	Tate, William H	do	1864	125.00
5233	Vincent, Allen	do	1864	83.00
5234	do	do	1862	85.00
5488	Vaughan, R	do	1863	200.00
5489	do	do	1863	150.68
5411	Varvel, Sarah M. (widow)	do	1864	75.00
5536	Vogel, Lewis	do	1862	127.43
5695	Vanderford, Monroe	do	1863	147.18
5693	Vaughn, Minnie (lately widow)	do	1862	152.18
5694	do	do	1862	126.00
4989	Winn, Uz	do	1863	131.83
5003	Wade, William W	do	1863	400.00
5004	Webster, Francis W	do	1862	100.00
4955	Werner, Maria von (heir)	do	1862	50.00
5055	Wayman Olive G. (widow)	do	1864	100.00
4990	Wayne, Joshua	do	1862	80.00
5093	Williams, Frank F. (son)	do	1862	36.00
5094	Wilson, Samuel J	do	1864	200.00
4988	Wood, George A. (administrator)	do	1864	116.03
5171	Wright, Elizabeth (mother)	do	1863	45.80
5172	Wyatt, Isaac W	do	1864	98.54

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
5284	Westhusin, Henry	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482–3487, Revised Statutes).	1863	$77.18
5286	Woods, John W	do	1863	150.20
5287	Woodside, Levi N	do	1864	150.00
5288	do	do	1864	150.00
5285	Wallace, George W	do	1862	66.90
5306	Welborn, John (administrator)	do	1862	87.00
5305	do	do	1863	75.00
5385	Williams, T. M	do	1863	98.40
5384	Wilson, James D	do	1862	80.20
5495	Weber, Samuel	do	1864	115.00
5490	Wallace, James	do	1862	70.20
5492	Willis, Francis M	do	1863	99.20
5493	do	do	1864	94.40
5494	Wise, Hiram H	do	1863	119.20
5491	Woodruff, James A	do	1862	100.00
5406	Wilson, Maria E. (administratrix)	do	1863	200.00
5604	Williams, Newton R. P	do	1862	94.60
5605	Williams, Thomas	do	1864	96.00
5606	West, Francis H	do	1864	200.00
5607	do	do	1865	200.00
5660	Wolfe, Gideon	do	1863	85.00
5692	Williams, Emeline (conservator)	do	1862	119.00
5661	Wolfe, Gideon	do	1863	125.00
4992	Young, Andrew H	do	1864	200.00
5296	Yates, Thomas C	do	1863	159.68
5776	Anderson, J. F	do	1864	130.00
5775	Anderson, T. T	do	1863	120.00
5793	Allen, Thomas M. L	do	1848	85.00
5794	do	do	1848	150.00
5795	do	do	1848	139.00
5881	Adams, Nicholas	do	1863	150.00
5828	Ault, John S	do	1862	100.00
5827	do	do	1862	100.00
5767	Baker, William	do	1863	110.00
5768	Buckley, James W	do	1862	90.00
5796	Bond, Benjamin N	do	1864	126.28
5797	Ballinger, Richard H	do	1863	174.18
5799	Bishop, William	do	1862	139.60
5814	Belshe, Samuel	do	1864	100.00
5819	Buckley, Edmond	do	1862	70.00
5798	Blakely, William	do	1863	200.00
5818	do	do	1864	200.00
5817	Brodie, Louisiana (administratrix)	do	1864	150.00
5769	Crooks, Josiah F	do	1864	75.00
5778	Caul, Susan (mother and devisee)	do	1863	74.40
5800	Carey, George W	do	1863	100.00
5801	Claunch, William B	do	1862	85.00
5802	Craine, J. H	do	1864	88.00
5829	Cochran, Robert	do	1864	135.00
5816	Carey, Joshua M	do	1865	200.00
5815	Cunningham, John W	do	1864	100.00
5830	Coryea, Malvina (lately widow)	do	1863	65.00
5873	Coffer, George T	do	1862	133.40
5875	Cox, John	do	1863	126.00
5886	Coleman, James H	do	1863	80.00
5779	Duncan, James M	do	1864	100.00
5803	Davis, James E	do	1864	115.00
5804	Dull, Thomas H. (son and heir)	do	1863	140.00
5887	Denham, James	do	1846	155.40
5844	Dennis, John W	do	1861	86.00
5851	Don Maus, William (administrator)	do	1862	150.00
5770	Frambes, Granville A	do	1863	100.00
5890	Freeman, Jasper (brother)	do	1862	69.00
5845	Flint, Joseph (brother)	do	1863	102.06
5805	Gilbert, Thomas J	do	1864	150.68
5806	Grandy, Otho P	do	1861	125.00
5780	Herndon, Pleasant M. (father)	do	1862	89.11
5807	Hoyt, Birney	do	1865	200.00
5808	do	do	1865	100.00
5821	Harris, M. H	do	1862	110.00

Reported by the Third Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	WAR DEPARTMENT—Continued.			
	CLAIMS—continued.			
5846	Hudgens, William D	Horses and other property lost in the military service prior to July 1, 1884 (sections 3482-3487, Revised Statutes).	1864	$125.00
5786	Jones, James A	do	1863	94.40
5809	Jaco, John	do	1863	124.60
5847	Johnson, Nelson M	do	1861	104.20
5787	Lane, Benjamin W	do	1864	105.00
5848	Mitchell, Angelinea B. (mother)	do	1865	150.78
5849	Munsell, Martha A. (lately widow)	do	1862	125.00
5850	Millspaugh, Sarah M. (mother)	do	1864	100.00
5876	Mills, Samuel	do	1862	132.40
5822	Mulvany, Alexander	do	1863	105.00
5788	Nedrow, Benjamin F. (brother)	do	1862	25.64
5789	Nedrow, G. W. (brother)	do	1862	25.64
5771	Olive, George	do	1862	75.00
5772	Pemberton, Charles	do	1864	150.00
5773	Perkins, Eliza (mother)	do	1863	77.20
5774	------do	do	1864	100.00
5792	Pearce, James H	do	1863	131.00
5853	Park, A. J	do	1862	111.00
5852	Powelson, Simon P	do	1862	130.00
5826	Rice, Lewis	do	1864	122.06
5877	Rogers, John C. (curator)	do	1863	125.00
5878	------do	do	1863	90.00
5777	Sitter, Marion J	do	1863	121.00
5781	Standley, Jasper M	do	1863	91.40
5790	Steel, Alice (sister)	do	1862	25.63
5810	Scholl, John L	do	1862	64.80
5879	Snow, George W	do	1863	200.00
5880	------do	do	1863	200.00
5874	Stokes, William B	do	1864	160.00
5854	Scott, John R	do	1862	125.00
5812	Tilford, John R	do	1863	123.06
5791	Whittaker, Charles A	do	1865	187.78
5855	Watkins, S. S. (administrator)	do	1864	200.00
5293	Hannum, Jehu C	do	1864	185.00
	Total, in lieu of those contained in House Ex. Doc. No. 180, Forty-ninth Congress, second session.			49,888.72
5923	Burnett, William F	Horses and other property lost in the military service prior to July 1, 1884, (sections 3482-3487, Revised Statutes).	1864	185.00
5924	Mott, John S	do	1863	200.00
5921	Moulder, Barbara Ann (lately widow)	do	1863	155.25
5952	Parker, Nancy A. (lately widow)	do	1864	150.00
	Total, in lieu of those contained in Senate Ex. Doc. No. 123, Forty-ninth Congress, second session.			690.25
	Grand total of claims for horses and other property lost in the military service.			107,693.72

RECAPITULATION OF WAR DEPARTMENT CLAIMS ALLOWED BY THE THIRD AUDITOR AND SECOND COMPTROLLER.

Signal Service, incidental expenses, 1885	$254.80
Signal Service, incidental expenses, 1884 and prior years	401.45
Contingencies of fortifications, transportation, 1884 and prior years	318.26
Gun-boats on Western rivers, 1884 and prior years	7,304.07
Construction and operation of a line of telegraph on the frontier settlements of Texas prior to July 1, 1884	20.56
Expenses of minute-men and volunteers in Pennsylvania, Maryland, and Ohio	.15
Rogue River Indian war prior to July 1, 1884	54.75
Twenty per cent. additional compensation prior to July 1, 1884	1,309.71
	159.66

Pay, transportation, services, and supplies of Oregon and Washington volunteers in 1855 and 1856, 1871 and prior years	$1,395.29
Refunding to States expenses incurred in raising volunteers	92,156.72
Subsistence of the Army, 1884 and prior years	3,257.43
Regular supplies, Quartermaster's Department, 1884 and prior years	1,455.79
Incidental expenses, Quartermaster's Department, 1884 and prior years	1,850.52
Transportation of the Army and its supplies, 1884 and prior years	289,653.58
Transportation of the Army and its supplies, 1882 and prior years	59,338.48
Fifty per cent. of arrears of Army transportation due certain land-grant railroads, 1884 and prior years	6,551.84
Barracks and quarters, 1884 and prior years	13,977.71
Barracks and quarters, 1881 and prior years	18,430.56
Construction and repair of hospitals, 1884 and prior years	3,184.89
Clothing, camp, and garrison equipage, 1884 and prior years	1,454.63
Horses for cavalry and artillery, 1884 and prior years	3,964.51
Commutation of rations to prisoners of war in rebel States and to soldiers on furlough prior to July 1, 1884	19,559.44
Horses and other property lost in the military service prior to July 1, 1884	107,693.72
Total	633,748.52

Reported by the Fourth Auditor and Second Comptroller, under section 2, act July 7, 1884 (23 Stat., p. 254).

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT.			
	CLAIMS.			
956	John Burrows	Pay of the Navy, prior to July 1, 1884.	1854–1864	$1,053.69
980	F. J. Painter	do	1874	199.32
970	Joseph Cox	do	1842, 1843	56.71
1036	J. C. Bradford	do	1862–1866	1,030.07
1121	Louis A. York	do	1870	340.36
1146	John C. Conway	do	1864–1867	110.40
1209	George A. Deering	do	1870	20.20
1242	J. A. Hawke	do	1870–1872	395.31
1268	Theodore D. Wilson	do	1870–1873	1,193.92
1356	James Garvey	do	1862	3.13
1359	James Kane	do	1865	95.18
1367	J. J. Read	do	1868, 1869	125.30
1363	Stephen Longfellow	do	1860	35.88
	William B. Rose, attorney	do	1860	3.98
1351	Susan I. Bordman, executrix of Charles Bordman, deceased.	do	1849–1862	541.10
1351	W. F. Stidham, attorney	do	1849–1862	39.01
1381	Harry C. Robertson, administrator of Jonas Debble, deceased.	do	1848–1870	210.11
1381	Joseph W. Stryker, attorney	do	1848–1870	21.58
1430	T. B. Hamilton, alias Burl Hamilton	do	1865	63.64
1437	Ernest Gurke	do	1874	5.70
1441	Oscar Green, father of Lyman Green, deceased.	do	1864	39.69
1441	John A. Sibbald, attorney	do	1864	4.41
1442	Martha Pool, sister of Alfred Banks, deceased.	do	1864	68.07
1442	Emeline Banks, sister of Alfred Banks, deceased.	do	1864	68.06
1442	Frederick Douglas, attorney	do	1864	14.53
1448	A. M. Pomeroy	do	1858–1870	1,590.77
1448	John P. Jones, attorney	do	1858–1870	50.00
1499	James A. Chesley	do	1870–1874	799.25
1536	Thomas F. Roney	do	1868, 1869	38.70
1536	William Conard, attorney	do	1868, 1869	4.30
1545	E. W. Watson	do	1870–1873	692.30
1548	Mich. F. Day, alias Mich'l H. Cunningham	do	1864	2.70
1551	F. M. Green	do	1870–1872	338.33
1564	Henry C. Cruise, brother of William Cruse, deceased.	do	1867–1868	3.73
1564	George W. F. Vernon, attorney	do	1867, 1868	,41
1581	J. R. Tryon	do	1870	32.12
1580	G. W. Omensetter	do	1861–1870	500.47
				9,792.43

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	CLAIMS—continued.			
1330	John Corwine	Pay, miscellaneous, 1884 and prior years.	1879	$83.42
1107	L. H. May	....do	1884	18.24
1595	George W. Storey	....do	1884	42.44
				144.10
a1141	Thomas Daley	Pay, Marine Corps, prior to July 1, 1884.	1867	33.14
1141	J. C. Putron, attorney	....do	1867	3.68
1382	Patrick Riley	....do	1861	38.80
				75.62
1070	Central Pacific R. R. Co., steamer division.	Transportation and recruiting, Marine Corps, 1884 and prior years.	1881	3.00
1048	Charles Reeves	Extra pay, Pacific squadron, act of March 3, 1853.	1848	339.91
1333	David Turner	Equipment of vessels, Bureau of Equipment and Recruiting, 1884 and prior years.	1882	463.30
1333	David Turner	Contingent, Bureau of Equipment and Recruiting, 1884 and prior years.	1881	15.00
1194	William Cameron	....do	1865	12.54
1223	William W. Emmons	....do	1865	11.10
1228	C. M. Loomis	....do	1865	8.61
1239	Henry Bond	....do	1865	18.36
1142	Charles McDermott	....do	1864	9.60
1357	Jacob Leising	....do	1864	12.90
1365	Ernest Schragle	....do	1867, 1868	11.83
1365	George Bancroft & Co., attorneys	....do	1867, 1868	1.31
1383	Bernard Moore	....do	1863	12.00
1460	Albion S. Niles	....do	1866	91.15
1460	J. P. Cilley, attorney	....do	1866	10.13
1465	William A. Hendrick	....do	1866	2.38
1465	George Bancroft & Co., attorneys	....do	1866	.26
1484	Michael O'Connor	....do	1865	11.29
1484	William Hobbs, attorney	....do	1865	1.25
1539	Richard H. Dalton	....do	1865	9.51
1543	John Lowry	....do	1865	31.50
1577	St. Louis Hoyt	....do	.....	40.18
1577	George Bancroft & Co., attorneys	....do	.....	4.46
				315.36
1148	John Virdin	Construction and Repair, Bureau of Construction and Repair, 1884 and prior years.	1884	15.00
1241	Patrick Doolan	....do	1884	351.79
1377	George A. Williams	....do	1882, 1883	409.00
1379	John Bradshaw	....do	1883	362.00
1375	John Hickey	....do	1883	409.50
1596	W. R. Adams & Co	....do	1884	103.55
1597	Joseph W. Duryee	....do	1884	495.00
				2,145.84
1124	L. de Reuterskiold, Swedish and Norwegian minister, for the benefit of the heirs of Carl August Görtz, deceased.	Provisions, Navy, Bureau of Provisions and Clothing, 1884 and prior years.	1881	42.30
1157	T. J. Hogan	....do	1884	109.50
1067	C. H. Mathews	....do	.....	28.80
1367	J. J. Read	....do	1868, 1869	23.51
1467	Edward Ambler, as executor of James M. Ambler, deceased.	....do	1882	79.80

a Sec. 290, Revised Statutes.

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	CLAIMS—continued.			
1472	Guarantee, Trust, and Safe Deposit Company, of Philadelphia, as guardian of Maud Warren, minor child of Henry D. Warren, deceased.	Provisions, Navy, Bureau of Provisions and Clothing, 1884 and prior years.	1882	$84.90
1490	Richard Hayward	do	1883	68.10
1493	Frederick B. Vinton	do	1884	106.50
1496	Edward Cronin	do	1884	301.20
1533	George C. Reiter	do	1883	14.40
1559	C. W. Dean	do	1884	112.20
1591	Charles E. Clark	do	1884	80.70
1589	John T. Sullivan	do	1884	57.90
1587	John J. Knapp	do	1884	72.30
1584	Gould Northrup	do	1884	242.10
1532	John Martin	do	1884	144.00
1538	Henry Davis	do	1884	207.60
1542	H. T. B. Harris	do	1884	154.80
1530	F. S. Hotchkin	do	1884	94.80
1554	W. S. Hughes	do	1884	69.90
				2,095.31
1320	Caspar Schenck	Medical Department, Bureau of Medicine and Surgery, 1884 and prior years.	1884	5.00
*a*1124	L. de Reuterskiold, Swedish and Norwegian minister, for the benefit of the heirs of Carl August Görtz, deceased.	Indemnity for lost clothing, prior to July 1, 1884.	1881	60.00
*b*1253	W. L. Webster	do	1883	4.16
*b*1174	R. R. Leitch	do	1883	166.67
*c*1153	Francis Havor	do	1846	54.00
*c*1153	A. M. Keneday, attorney	do	1846	6.00
*c*1334	William Reid	do	1864	54.00
*c*1334	William Hobbs, attorney	do	1861	6.00
*c*1170	Joseph J. Gilman	do	1864	60.00
*c*1442	Martha Pool, sister of Alfred Banks, deceased.	do	1864	27.00
*c*1442	Emeline Banks, sister of Alfred Banks, deceased.	do	1864	27.00
*c*1442	Frederick Douglas, attorney	do	1864	6.00
*a*1482	Guarantee Trust and Safe Deposit Co., of Philadelphia, Pa., as guardian of Maud Warren, minor child of Henry D. Warren, deceased.	do	1864	60.00
*b*1555	George W. Melville	do	1881	233.34
*a*1558	James Egan, brother of William H. Egan, deceased.	do	1862	10.80
*c*1558	Mary Barry, sister of William H. Egan, deceased.	do	1862	10.80
1558	J. W. Edmonds York, attorney	do	1862	2.40
				788.17
953	Patrick Sullivan	For payments on account of clothing or bedding destroyed by order for sanitary purposes, in preventing the spread of contagious diseases.	1885	14.55
966	Frank Cassidy, brother of Thomas S. Cassidy, deceased.	do	1885	11.67
966	Susan L. Reynolds, sister of Thomas S. Cassidy, deceased.	do	1885	11.67
966	Catharine Marshall, sister of Thomas S. Cassidy, deceased.	do	1885	11.67
966	Margaret Hoffner, sister of Thomas S. Cassidy, deceased.	do	1885	11.67
966	John Cassidy, brother of Thomas S. Cassidy, deceased.	do	1885	11.66
966	Hubert Cassidy, brother of Thomas S. Cassidy, deceased.	do	1885	11.66

a Allowed under section 289, Revised Statutes.
b Allowed under section 290, Revised Statutes.
c Allowed under section 288, Revised Statutes.

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	CLAIMS—continued.			
1105	James Mallon	For payments on account of clothing or bedding destroyed by order for sanitary purposes, in preventing the spread of contagious diseases.	1863	$60.00
1416	P. L. E. de Lövenrön, minister resident and consul-general for Denmark, for the benfit of Larsine Kragh, mother of Lauritz F. Kragh, deceased.	do		44.50
				189.05
951	F. P. Gordon	Bounty for the destruction of enemies' vessels, prior to July 1, 1884.	1862	8.05
986	John Haley	do	1864	1.65
990	Robert Dunn, executor of the estate of Adam Duncan, deceased.	do	1862, 1864	16.94
993	Ellen McGovern, widow of John McGovern, deceased.	do	1862	11.08
1011	John Widdis	do	1862	9.39
1062	Mary Branden, widow of James McDonald, deceased.	do	1864	3.73
1133	Mary Ann Parker, sister of Levi L. Nutt, deceased.	do	1862	37.55
1145	Michael McGrail	do	1862	12.92
1315	Margaret H. Decker, widow and administratrix of the estate of Edward A. Decker, deceased.	do	1862	91.11
1315	Thomas J. McElhenny, attorney for Margaret H. Decker, administratrix.	do	1862	10.12
1317	Richard J. Shannon, son and administrator of the estate of Patrick J. Shannon, deceased.	do	1862	54.35
1317	Bernard Reilly, jr., attorney for R. J. Shannon, administrator.	do	1862	2.86
1354	Patrick Flynn	do	1862	1.83
1355	Thomas Garryte	do	1862	2.33
1371	John Coleman	do	1864	1.68
1424	Robert J. McQuitlin	do	1864	3.67
1444	Alonzo Powers	do	1862	37.55
1500	John Barton	do	1862	12.08
1579	Susan Hale, widow of Charles Lovell, deceased.	do	1862	17.50
1594	Kate Bates, widow and administratrix of the estate of James H. Bates, deceased.	do	1862	33.46
1594	G. F. Babcock, attorney	do	1862	3.71
1598	Cross A. Exall	do	1862	17.87
1600	Francis McGuirk	do	1864	1.72
1600	Belva A. Lockwood, attorney	do	1864	.19
				393.34
a1034	Richard Nevil	Enlistment bounties to seamen prior to July 1, 1884.	1863	75.00
b1035	Rebecca E. Raymond, mother of Alfred G. Raymond, deceased.	do	1864, 1865	180.00
b1035	William H. Fugitt, attorney	do	1864, 1865	20.00
b997	Olive Myrack, widow of Fredric Myrack, alias Myrick, deceased.	do	1864, 1865	33.34
b1092	Reuben Fields	do	1864, 1865	33.34
b1101	Harriet Vandeventer, widow of Richard Vandeventer, deceased.	do	1864, 1865	30.00
b1101	William H. Druen, as attorney	do	1864, 1865	3.34
b1111	A. Jerome Harder	do	1864, 1865	33.34
b1196	Edward N. Burleigh	do	1864, 1865	33.34
b1197	John W. Abeel	do	1864, 1865	30.00
b1197	Charles Carroll	do	1864, 1865	3.33
b1206	Robert Butterworth	do	1864, 1865	33.33
b1226	Alvah C. Ferrin	do	1864, 1865	33.34
b1237	Samuel H. Morrell	do	1864, 1865	33.34
b1238	Cornelius C. Moyer	do	1864, 1865	33.34

a Act March 3, 1863. *b* Act July 1, 1864.

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	CLAIMS—continued.			
*a*1240	George M. Pyle	Enlistment bounties to seamen prior to July 1, 1884.	1864, 1865	$33.34
*a*1246	Charles T. Buzzett	do	1864, 1865	33.34
*a*1266	Samuel Havner	do	1864, 1865	33.34
*a*1325	Jerry Hengehold	do	1864, 1865	7.50
*a*1325	J. W. Drouilleard, attorney	do	1864, 1865	.83
*a*1255	Morris L. Wright	do	1864, 1865	33.33
*a*1254	Septimus Dykes	do	1864, 1865	14.39
*a*1142	Charles McDermott	do	1864, 1865	33.34
*a*1143	John H. Stratton	do	1864, 1865	33.34
*b*1353	Bakrack Hollis	do	1864, 1865	300.00
*c*1225	Thomas Gillen, alias Henry Dale	do	1864	37.80
*c*1225	William H. Lusk, attorney	do	1864	4.20
*c*1233	A. B. Haus	do	1864	17.00
*c*1335	William Schowsboe	do	1864	42.00
*a*1340	John T. Lynch	do	1865	33.34
*a*1386	Charles H. Dillaway	do	1865	33.34
*a*1388	I. H. Rowen	do	1865	30.01
*a*1388	Francis Register, attorney	do	1865	3.33
*a*1389	John Charles	do	1865	66.66
*d*1421	George W. Cromise	do	1865	100.00
*c*1426	Granville Frazier	do	1864	54.00
*a*1429	Fannie R. Forrest, sister of George H. Kraft, deceased.	do	1864	50.00
*a*1431	Nelson Carey	do	1864	28.34
*a*1431	Allan Rutherford, attorney	do	1864	5.00
*a*1453	Whitfield Odell	do	1864	33.34
*a*1459	John C. Temple	do	1864	90.00
*a*1459	W. H. Fugitt, attorney	do	1864	10.00
*a*1464	Samuel H. Knickerbocker	do	1864	67.50
*a*1464	Allan Rutherford	do	1864	7.50
*a*1455	J. G. Bradbury	do	1864	33.34
*a*1515	Benjamin F. Harper	do	1864	33.33
1575	William Odell	do	1864	33.34
1576	Eliza Amible, widow of Edward Amible, deceased.	do	1864	200.00
				2,144.50
949	David Harlan	For the payment of claims for difference between actual expenses and mileage allowed under the decision of the United States Supreme Court in the case of Graham *v.* United States.	1851–1863	489.64
957	William M. Mott	do	1866	358.59
969	Merrill Spalding, executor of Enoch G. Parrott, deceased.	do	1873	248.76
975	W. A. Armstrong, administrator of Jeremiah Potts, deceased.	do	1867	265.37
1033	S. B. Davis, administrator of Alonzo B. Davis, deceased.	do	1854	1,068.40
1065	Emily M. Drury, administratrix of William Mervine, deceased.	do	1857	368.60
1066	A. I. Smith, administrator of Samuel L. Wilson, deceased.	do	1870, 1880	319.72
1078	Benjamin Allston, administrator of Thomas Petigru, deceased.	do	1842, 1850	1,080.27
1001	Robert L. Harris	do	1860	119.70
1050	Albert K. Jones	do	1868	418.43
1051	Martha C. Breese, executrix of K. R. Breese, deceased.	do	1859, 1872	363.00
1057	Joseph H. Tattem, administrator of Robert L. Tattem, deceased.	do	1862–1866	476.55
1101	W. L. Bridgman	do	1864–1873	441.80
1099	John Dennett	do	1866, 1867	256.51
1108	Amos M. Lyon	do	1861–1864	242.95
1109	R. F. Baker	do	1868	522.67
1112	F. P. Bailey, administrator of James W. Shirk, deceased.	do	1859–1861	220.00

a Act July 1, 1864.
b Joint resolution, January 13, 1864.
c Joint resolution, February 24, 1864.
d Act March 3, 1863.

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	CLAIMS—continued.			
1120	John M. Stockton, administrator of William Nelson, deceased.	For the payment of claims for difference between actual expenses and mileage allowed under the decision of the United States Supreme Court in the case of Graham *v.* United States.	1856–1860	$295.10
1150	M. R. Kintzing	do	1853, 1867	1,346.21
1152	Thomas C. Walton	do	1867	287.67
1154	Theodore P. Greene	do	1861–1867	823.46
1162	R. B. Bradford	do	1873	34.13
1207	Albert S. Barker	do	1864, 1866	284.67
1210	J. W. Elliott	do	1868	515.72
1292	George A. Lyon	do	1870	244.48
1260	Anna E. Smith, daughter and only heir of Joseph Smith, deceased.	do	1840	276.10
1312	Thomas C. Stellwagen, as son of H. S. Stellwagen, deceased.	do	1840	29.50
1312	Henry E. Stellwagen, as son of H. S. Stellwagen, deceased.	do	1840	29.49
1312	Catherine C. Stellwagen, as daughter of H. S. Stellwagen, deceased.	do	1840	29.49
1312	Mary F. Lewis, as daughter of H. S. Stellwagen, deceased.	do	1840	29.49
1319	F. M. Grayson, committee for John C. Grayson.	do	1853–1861	249.83
1319	Moberly & Rutherford, attorneys	do		23.67
1326	J. B. Murdock	do	1872	64.30
1147	Francis Winslow	do	1873	105.00
1175	John A. Lockwood	do	1862	354.37
1176	John R. Ludlow, administrator of William Jamerson, deceased.	do	1850	174.88
1358	Conway H. Arnold	do	1872	133.00
1423	A. M. McBlair, attorney	do		24.17
1449	Theodore Cooper	do	1868	85.75
1491	Seaton Schoeder	do	1878	191.86
1491	John Paul Jones and Robert B. Lines	do	1878	20.62
1494	Alexander V. Frazer	do	1868	462.67
1502	John Lee Davis	do	1848	43.30
1506	Pauline H. Osborn, administratrix of the estate of John Q. A. Ford, deceased.	do	1868	477.04
1506	J. W. Bell and R. E. Pairo, attorneys	do	1868	35.63
1565	Hester E. Kimball, administratrix of the estate of James B. Kimball, deceased.	do	1860–1867	220.80
1565	W. J. Moberly, attorney	do	1860–1867	22.15
1552	Elizabeth F. Long, administratrix of the estate of Andrew K. Long, deceased.	do	1849	40.30
1553	John B. Rees, administrator of John T. Barton, deceased.	do	1844	469.75
1553	Ferdinand Mullan, attorney	do	1844	35.25
1557	A. K. Hughes	do	1843–1846	794.90
1556	Harry A. Egbert, son of Daniel Egbert, deceased.	do	1861, 1862	99.29
1556	Kate Egbert, daughter of Daniel Egbert, deceased.	do	1861, 1862	99.30
1556	Caroline Egbert, daughter of Daniel Egbert, deceased.	do	1861, 1862	99.29
1556	Julia E. Dove, daughter of Daniel Egbert, deceased.	do	1861, 1862	99.29
1566	R. B. and C. G. Warden, attorneys	do	1861, 1862	31.43
1566	Thomas Peyroux, administrator of Edward Barrett, deceased.	do	1848, 1859	852.64
1352	Ferdinand Mullan, attorney	do	1848, 1859	50.00
1352	Ella W. Updegraff, administratrix of Leonidas McDougall, deceased.	do	1840	338.93
1373	William Conard, attorney	do	1840	28.37
	Samuel La Blanc, executor, and Virginia La Blanc, executrix, of Thomas La Blanc, deceased.	do	1867	267.53
1374	H. A. Barclay, administrator of William H. Ball, deceased.	do	1854–1859	535.20
1339	Otway C. Berryman, son of Otway H. Berryman, deceased.	do	1860	42.57
1338	Silas Bent	do	1854	372.18

Reported by the Fourth Auditor and Second Comptroller, etc.—Continued.

No. of certificate or claim.	Name of claimant.	Appropriation from which payable.	Fiscal year in which the expenditure was incurred.	Amount.
	NAVY DEPARTMENT—Continued.			
	CLAIMS—continued.			
1338	A. M. McBlair, attorney	For the payment of claims for difference between actual expenses and mileage allowed under the decision of the United States Supreme Court in the case of Graham *v.* United States.	1854	$30.12
1390	William Alexander Smith, executor of Sylvanus W. Gordon, deceased.	do	1840	35.55
1390	J. W. Moberly, attorney	do	1840	3.95
1415	Henry C. Barrows	do	1865	8.65
1423	Charlotte Everette Hopkins, administratrix of Henry a Wise, deceased.	do		259.23
				18,769.23

RECAPITULATION OF NAVY DEPARTMENT CLAIMS ALLOWED BY THE FOURTH AUDITOR AND SECOND COMPTROLLER.

Pay of the Navy, prior to July 1, 1884	$9,792.43
Pay, miscellaneous, 1884 and prior years	144.10
Pay, Marine Corps, prior to July 1, 1884	75.62
Transportation and recruiting, Marine Corps, 1884 and prior years	3.00
Extra pay, Pacific Squadron, act March 3, 1853	339.91
Equipment of vessels, Bureau of Equipment and Recruiting, 1884 and prior years	463.30
Contingent, Bureau of Equipment and Recruiting, 1884 and prior years	315.36
Construction and repair, Bureau of Construction and Repair, 1884 and prior years	2,145.84
Provisions, Navy, Bureau of Provisions and Clothing, 1884 and prior years	2,095.31
Medical Department, Bureau of Medicine and Surgery, 1884 and prior years	5.00
Indemnity for lost clothing, prior to July 1, 1884	788.17
For payment on account of clothing or bedding destroyed by order for sanitary purposes in preventing the spread of contagious diseases	189.05
Bounty for the destruction of enemies' vessels, prior to July 1, 1884	393.34
Enlistment bounties to seamen, prior to July 1, 1884	2,144.50
For the payment of claims for difference between actual expenses and mileage, allowed under the decision of the United States Supreme Court in the case of Graham *v.* United States	18,769.23
Total	37,664.16

SUMMARY OF CLAIMS.

State Department:	
Foreign intercourse	930.41
Treasury Department:	
Internal revenue	20,834.11
Customs	80,254.38
Miscellaneous	20.80
	101,109.29
War Department:	
Second Auditor's accounts, Army	601,069.67
Third Auditor's accounts, Army	633,748.52
	1,234,818.19
Navy Department:	
Civil	1,441.36
Fourth Auditor's accounts, Navy	37,664.16
	39,105.52
Interior Department:	
Civil	261.55
Public lands	12,249.05
Indians	38,740.39
Pensions	433.83
	51,684.82
Department of Agriculture	39.00
Department of Justice:	
Judicial expenses	3,671.13
Total	1,431,358.36

APPENDIX A.—*Statements of facts relative to certain claims re-examined as required by the provisions of the deficiency act of August* 4, 1886. (*See page* 95.)

TREASURY DEPARTMENT, *December* 8, 1886.

SIR: In compliance with the requirements of the deficiency act of August 4, 1886 (24 Stat., pp. 302, 303), that certain claims reported in House Ex. Doc. No. 210, Forty-ninth Congress, first session, and excepted from appropriation, be re-examined by the proper accounting officers of the Treasury, I have the honor to transmit herewith copy of letter of the Second Comptroller, of the 2d instant, submitting his reasons for certifying said claims, together with statements of facts in each case.

Respectfully, yours,

D. MANNING,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., December 2, 1886.

SIR: I have the honor to return herewith claims numbered and described as follows:

Sett. No. 1212, of 1883, claim of L. A. Von Hoffman and William A. Mertens (trading as R. Von Hoffman & Co.) and William H. Newman.....	$18,430.56
Sett. No. 1308, of 1883, claim of Baltimore and Ohio Railroad Company..	32,788.48
Sett. No. 4377, of 1884, claim of Hoboken Land Improvement Company..	15,800.00
Sett. No. 5245, of 1885, claim of estate of T. J. League, deceased.....	10,750.00

which were referred to me by the Assistant Secretary of the Treasury for a further examination, as directed by the terms of the general deficiency act of August 4, 1886 (see p. 53 of said act), with certificate showing my action in each case, together with an accompanying report setting forth my reasons in full, and a detailed statement as required by said act.

Very respectfully,

I. H. MAYNARD,
Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

[Report in the matter of the claim of Louis A. Von Hoffman and William Mertens, comprising the firm of L. Von Hoffman & Co., and William H. Newman, for rent of Pioneer Mills, at Alexandria, Va., from December 18, 1861, to August 25, 1865.]

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., November 18, 1886.

This claim was examined and adjusted by my predecessor December 14, 1883, at $18,430.56, and reported to Congress at the session of 1883 and 1884 by the Secretary of the Treasury for an appropriation.

No appropriation was made, and it was again reported by the Secretary of the Treasury to Congress at its session of 1884 and 1885, for an appropriation, and no appropriation having been made, the Secretary of the Treasury, in February, 1886, returned the claim with all the papers thereto to the Second Comptroller, requesting a re-examination thereof under section 191 of the Revised Statutes. Upon such re-examination I found that the balance due the claimants upon the claim specified in the certificate of my predecessor was correctly stated therein, and the amount allowed was again reported by the Secretary of the Treasury to the first session of the Forty-ninth Congress for its action. (House Ex. Doc. No. 210.)

An appropriation was again withheld, and Congress, by a clause in the deficiency appropriation bill, page 53, directed the Secretary of the Treasury to cause the proper accounting officers of the Treasury to re-examine this claim, and if it should be again certified to Congress, to submit the reasons in full for such certification, with a detailed statement of the facts upon which the claim originated.

Pursuant to this direction the Secretary of the Treasury has again referred the claim and all the papers relating thereto to the Second Comptroller for re-examina-

tion, and I do hereby report that I have re-examined the claim, pursuant to the authority thus given, and do recommend that it be again certified to Congress for an appropriation, and that the following is a detailed statement of the facts upon which the claim originated, and my reasons in full for such certification:

On December 18, 1861, the claimants were the owners and in possession of a valuable mill property in the city of Alexandria, State of Virginia, known as the "Pioneer Mills," and which were in charge of one L. T. Anthony, as the agent of the owners.

On that day Maj. George Bell, an officer of the Commissary Department of the United States Army, desired to obtain possession of the property for the use of said Department, and called upon Mr. Anthony and informed him that the property was needed for the use of the United States Government; that Anthony replied that the Government could have the use of the property provided compensation was made to the owners therefor; to which Major Bell replied that the owners would be paid a fair rent if they were loyal; that with this understanding Anthony delivered the keys and the possession of the property to Major Bell, and the military authorities entered into possession of the property and continued in possession thereof until August 25, 1865, a period of three years eight months and seven days.

It was the duty of the Quartermaster's Department United States Army to rent buildings for the use of the Army for the purposes for which this property was used. and the acting assistant quartermaster at Alexandria, from December, 1861, to August, 1865, regularly took up this property upon his "Report of persons and articles employed at Alexandria" as property which had been rented from the owners for the storing of subsistence stores and for other purposes. These returns were examined and approved by the acting assistant quartermaster commanding the Department, and were received and filed by the Quartermaster's Department without objection.

No officer of the United States Government ever claimed to have or to be entitled to the possession of the property other than by a contract or hire.

Each of the reports above mentioned also shows that there was rent due to the owners of the property for its use and occupation.

Between 1861 and 1865 there was considerable correspondence between the owners and the Quartermaster's Department and its officers with reference to the purchase of this property, and in this correspondence the Quartermaster's Department recognized that the property had been rented by the Government, and was occupied by them under such rental, the only points upon which the Quartermaster's Department were not satisfied being with reference to the amount of the rent which should be paid, and the loyalty of the owners.

Conceding that Major Bell did not, in the first instance, possess the requisite authority to bind the Government by a contract for the hire of the property, yet it is undisputed that the Quartermaster's Department possessed such authority; and the evidence is quite full and satisfactory to my mind that the Quartermaster-General ratified and approved of the agreement which had been made between Major Bell and the agent of the owners, upon the faith of which the possession of the property was surrendered to the Government.

It should also be borne in mind that Alexandria was never occupied by the rebel forces from the beginning to the close of the war, but was in the possession of the Federal Government; and its authority and jurisdiction over it was undisputed during the whole period. It was also, during the same period, the seat of the loyal State government of Virginia, which was recognized by Congress in the admission of Senators appointed by the State legislature which met there, and in the assent given by that legislature to the creation of the new State of West Virginia, and in many other ways.

So far as I can learn it appears that it was regarded by the War Department as loyal territory, and it was the uniform practice to acquire from loyal citizens there, either by purchase or contract, whatever was required for the use of the Army. Under such circumstances it is not reasonable to infer that the War Department intended to make an exception in this case, and to take this property from the owners by forcible seizure and without promise of compensation.

I am satisfied that if proof of loyalty had been presented, and there had been no difference between the Department and the owners as to the value of the rental, this claim would have been duly paid at the time it accrued by the proper disbursing officers of the Army out of the appropriations available for that purpose.

The claim having its foundation *ex contractu*, the jurisdiction of the accounting officers to adjust it must be conceded. Such jurisdiction is not denied either by the act of July 4, 1864 (13 Stats., 381), or by the act of February 21, 1867 (14 Stats., 397), nor by any statute which I have been able to find.

This point is fully covered in my report in the case of the claim of T. J. League heretofore submitted, and by the opinion of the Attorney-General in the Rollins' case (12 Op., 439).

The loyalty of the claimants is established beyond question. It is attested by the Hon. William M. Evarts, Hon. Abram S. Hewitt, and other witnesses.

With reference to the measure of compensation to be allowed, I am satisfied that an annual rent of $5,000 is just and reasonable.

The premises consisted of an extensive mill property, comprising a warehouse and mill of 80 by 122 feet and four and a half stories or about 72 feet in height, and engine and boiler-house of 30 by 22 feet, containing two engines and six cylinder boilers; a cooper's shop, with slate roof, of the dimensions of 30 by 100 feet; a vacant lot and a spacious wharf on the Potomac River. The cost of these structures, which were comparatively new, was $140,000. They were built on land leased from the city of Alexandria, for which an annual ground-rent was paid of $1,720, and the property was assessed at $75,000 for the purposes of taxation.

It also appears that the usual charges for the use of the wharf alone would amount to about $2,000 annually.

Deducting ground-rent paid and the amount annually received by the owners for the use of the property upon this basis would only be $3,280, out of which the insurance and taxes must still be paid.

It should also be considered that over twenty-one years have elapsed since this claim accrued and no interest has been allowed.

While all of the facts above stated are fully proved by the papers and records which have been submitted for my examination, yet I am further strengthened in the conclusion which I have reached by the reports which have been made in both houses of Congress with reference to the merits of this claim.

May 20, 1876, Mr. Warren, from the Committee on War Claims, at the first session of the Forty-fourth Congress, made a report in favor of the payment of this claim, embodying substantially the same facts as are above reported, and also reported a bill providing for its payment. (Report No. 551; H. R. bill 1654.)

Mr. Robinson, from the same committee, made a like report December 4, 1877, to the second session of the Forty-fifth Congress, with an accompanying bill. (Report No. 8; H. R. bill 1895.)

Senator Hoar, from the Committee on Claims in the Senate, made a like report to the second session of the Forty-fifth Congress, recommending passage of the bill to pay the claim (Report No. 486; Senate bill 752); and the same Senator, from the same committee, made a report to the first session of the Forty-seventh Congress adopting the report made by the committee at the second session of the Forty-fifth Congress and recommending the passage of the bill reported. (Report No. 309; Senate bill 595.)

I. H. MAYNARD,
Comptroller.

[Report in the matter of the claim of the Baltimore and Ohio Railroad Company.]

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., November 20, 1886.

This is a claim on the part of the Baltimore and Ohio Railroad Company for transportation services rendered by them for the United States from April 23 to May 19, 1861, over that portion of their road lying between its junction with the Annapolis and Elk Ridge Railroad and the city of Washington, and was examined and allowed by my predecessor December 22, 1883, at $32,788.48, and was reported by the Secretary of the Treasury to the first session of the Forty-eighth Congress for an appropriation, which was not made.

It was again reported by the Secretary of the Treasury to the second session of the same Congress, and no appropriation made.

It was then referred by the present Secretary of the Treasury to the Second Comptroller for re-examination, under section 191 of the Revised Statutes, in February, 1886, and after re-examination it was again allowed and reported to Congress for an appropriation at its last session, which was withheld; but the Secretary of the Treasury was directed to cause the proper accounting officers of the Treasury to re-examine the claim, and if it should be again certified to Congress the reasons in full for such certification should be submitted, with a detailed statement of the facts upon which such claim originated. (Deficiency appropriation act, page 53.)

Pursuant to the authority thus conferred, the Secretary of the Treasury has directed the Second Comptroller to re-examine the claim, which I have done, together with the papers and proofs submitted therewith, and I find and certify that there is due the Baltimore and Ohio Railroad Company from the United States upon this claim the aforesaid sum of $32,788.48, and recommend that the same be again transmitted to Congress for an appropriation.

The following are my reasons in full for such certification, including a detailed statement of the facts upon which the claim originated:

At the outbreak of the civil war communication between the capital and the Northern States was interrupted immediately north of Baltimore, and the military authorities seized that part of the Baltimore and Ohio road lying between Washington and Annapolis Junction, also the Elk Ridge road from Annapolis Junction to Annapolis, which, with steamboat transportation from Annapolis to Perryville, northeast of Baltimore, constituted what was known as "the Military Route," and was at that time the only line open, for the Government as well as for the public, between the capital and the North.

The railroad portion of this route, just 20 miles belonging to each company, was held for nearly a month—26 days—and was operated as one road, under the direction of the military authorities, by the officers, agents, and employés of the two companies, with the rolling stock and machinery of both.

The military authorities took all the receipts of every kind, using the same, so far as was required, for salaries, expenses, and repairs; but they never accounted to the companies for the same, and nothing was ever paid to either company except that shortly after (in 1862) a partial payment of $5,780 was made to the Elk Ridge Company, to enable the company to repair damages occasioned by the Government, and put the road again in running order. This partial payment was made on the special request and recommendation of the Secretary of War at the time.

Four or five years ago the Elk Ridge Company applied to the Quartermaster-General for an adjustment of the claim of said company and payment of whatever balance might be justly due for services and use of the road at the time aforesaid. The Quartermaster-General made a very thorough examination of the whole matter, the evidence being nearly all in writing and very voluminous.

On the 1st of May, 1883, he transmitted to the Third Auditor a full report, prepared in his office, as to each item of service, and recommended payment of the balance found due. The Auditor, while he admitted the claim to be just, and that a certain amount was undoubtedly due to both companies, yet thought that the only proper mode of adjusting the claim was by estimating and allowing a reasonable rental for the roads during the time the Government held them.

The Comptroller admitted that the claims might be settled in either mode. An approximation of the amount due might well be made by an estimate of the reasonable rental for the period; but as the evidence on file was complete as to every item of service, the latter mode was considered more certain and satisfactory. All the evidence was accordingly carefully re examined and the amount found due to the Elk Ridge Company by the Quartermaster-General was shown to be substantially correct. The claim of the Elk Ridge Company for that amount was approved and reported to Congress. Appropriation was made by act of March 3, 1883. Under that act the claim was paid by settlement No. 7028 of January 4, 1883, in $24,255.65. (22 Stats., 594, sec. 3; House Ex. Doc. No. 45, second session Forty-seventh Congress.)

This was the claim of the Annapolis and Elk Ridge Company alone, and included no part of the services rendered by the Baltimore and Ohio Company, and which are embraced in the present claim.

The present claim by the Baltimore and Ohio Railroad Company is the counterpart of the above claim settled as aforesaid. The items in each case are precisely of the same character, except that there is one additional item of service in the claim of the Baltimore and Ohio Company which will be explained hereafter; and except that $5,000 had been previously paid to the Elk Ridge Company while nothing was paid to the Baltimore and Ohio Company.

While the two roads were in possession of the military authorities they were operated as one road; full and accurate accounts were kept of every item of service and of every item of receipt and expenditure of every kind. Full reports were made to the Quartermaster-General, and the original accounts and papers were all deposited with that officer when the roads were delivered up to the companies. These papers are very voluminous but complete and satisfactory. It appears, however, that the rolling stock belonging to both roads was used, the number and character of engines and cars belonging to each was not distinguished. It is well known that the Baltimore and Ohio Company furnished the much larger portion of the rolling stock, but the exact excess can not be ascertained. The company has, however, in order to facilitate settlement, waived all claim for any additional allowance on that account, and both companies have agreed to settle that difference with each other.

When the roads were first taken possession of by the military authorities, on the 23d of April, the Elk Ridge road was torn up to some extent and no trains could be run over it. Four regiments of troops (the Eighth Massachusetts, the Seventh and Seventy-first New York, and the Fifth, originally First Rhode Island) marched across from Annapolis to the Junction, repairing the road as they marched. From the Junction to Washington these regiments were transported by the Baltimore and Ohio road. For this service the company claims for transporting 3,441 men. The Quarter-

master-General recommended allowance of this item in some amount, but was unable from the records in his office to show the exact numerical strength of the four regiments at that time. Application was, therefore, made to the Adjutant-General, and he reported the exact strength of the several regiments at the time, making the aggregate strength of all four to be 3,738, about 300 more than the company claims. The amount as claimed by the company is allowed. This is the only item which is not common to both companies.

Copies of the elaborate report of the Quartermaster-General, and the report prepared in this office, as to the former claim of the Annapolis and Elk Ridge Company are on file in the present case. These reports explain fully each item of claim and allowance in both cases. These reports are not here repeated in full, but each item in this case has been carefully examined and verified as follows:

For transportation of 18,050 troops, at 80 cents each		$14,440 00
For transportation of 3,441 troops, not carried by Elk Ridge Company, at 80 cents	$2,752.80	
Also ten cars for baggage of same, at $10	100.00	
		2,852.80
For passenger (private) transportation		9,608.24
For 90 cars extra baggage, at $10		900.00
For 540 cars military supplies, at $10		5,400.00
For private freight		2,263.25
		35,464.29
Deduct one-half of $5.351.62, the expenses of operating and repairing of both roads while in possession of the Government		2,675.81
Net balance due from the United States to the Baltimore and Ohio Railroad Company		32,788.48

Which is the amount allowed.

I. H. MAYNARD,
Comptroller.

[Report in the matter of the claim of the Hoboken Land Improvement Company, of New Jersey, for services of the steamer *Chancellor Livingston* from December 20, 1861, to February 22, 1862, and from March 21, 1862, to April 6, 1862.]

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., November 20, 1886.

This claim was originally examined and adjusted by the Third Auditor August 23, 1884, and a certificate made that there was due from the United States to the claimant the sum of $15,800, and the certificate and papers in the case were transmitted to the Second Comptroller, who, on September 2, 1884, confirmed the settlement of the Auditor and certified the balance above stated in favor of the claimant.

There being no appropriation available for the payment of the amount so certified, the same was reported by the Secretary of the Treasury, under existing laws, to the second session of the Forty-eighth Congress, which adjourned without making any appropriation therefor.

Before again certifying the amount allowed to the first session of the Forty-ninth Congress, the Secretary of the Treasury returned the certificate and papers in the case to the Second Comptroller for re-examination under section 191 of the Revised Statutes, and the claim was thereupon re-examined by me and the former allowance approved, and the claim was again certified to Congress, in Executive Document No. 210, page 22.

No appropriation was made by the last Congress for its payment, but in the deficiency bill, page 53, the Secretary of the Treasury was directed to cause the proper accounting officers of the Treasury to re-examine this claim, and if it should be again certified to Congress the reasons in full for the certification should be submitted with a detailed statement of the facts upon which the claim originated.

Pursuant to that direction, the Secretary of the Treasury has again referred the claim to the Second Comptroller for re-examination; and pursuant to such reference and the authority thus given, I do hereby certify and report that I have re-examined said claim, and again certify the same for allowance, with my reasons in full for such certification and a detailed statement of the facts upon which the claim originated.

The Third Auditor in his original report upon the claim has presented an exhaustive review of the facts and transactions out of which the claim arose, and being satisfied from a personal examination of the proofs and papers on file with the claim that such

report contains a full and fair statement of the facts, for the information of Congress I insert herein a copy of same, which is as follows:

[In the matter of the claim of W. W. Shippen, president of the Hoboken Land Improvement Company, for sums withheld from the earnings of the steamer *Chancellor Livingston*, while under charter.]

"TREASURY DEPARTMENT,
"*Third Auditor's Office, August* 23, 1884.

"By the charter of the steamer, which was executed on the 20th of December, 1861, the claimant agreed that she should sail at the first good opportunity from the port of New York or elsewhere, and proceed direct to such ports and places as ordered by the quartermaster, or duly authorized agent of the War Department, and the Government was bound to pay during the existence of the contract as hire of the said steamer the sum of $200 a day for each and every day she might be employed.

"The Quartermaster-General states that the records of his office show that the services of the steamer terminated on the 29th of Septemper, 1862, and that payment for services from December 20, 1861, to February 22, 1862, and from March 21, 1862, to April 6, 1862, was refused for the reason that proper certificates covering services for those periods were not presented as required by the charter.

"The claim presented is for the unpaid time, to wit, seventy-nine days, as stated by the Quartermaster-General, amounting to the sum of $15,800.

"W. W. Shippen, president of the company, swears that the vessel was ordered to Port Royal, S. C., and left Hoboken, N. J., en route for said port on the 25th of December, 1861, and the log of the steamer, which has been furnished for the inspection of the accounting officers, shows that owing to rough weather she ran into Hampton Roads on the 29th, and that on the morning of the 30th she dragged anchor and came into collision with the ship *Badger*, and that she received such damage that on the 3d of January, 1862, by order of Quartermaster Tallmadge, she was taken in tow for Baltimore to be repaired; that she commenced repairing on the 6th of January, and on the 16th started for Fortress Monroe, but ran aground and was compelled to put back to wharf for examination of injuries, and that she finally reached Baltimore on the 26th; that on the 27th she started for Port Royal, and after running 10 miles beyond Cape Henry rounded to and returned to Hampton Roads, when her captain was sent to Hoboken to see the owners about the pilot; that from this date to the 13th of February, she laid at Fortress Monroe, and a part of the time did light duty for Quartermaster Tallmadge, and on that day she made another start for Port Royal, but turned back on reaching the capes, and that she remained at the Fortress until the 20th, when she received orders to proceed to Hatteras Inlet, which port she made on the 21st of February, and there remained until the 21st of March, when she left for Fortress Monroe, where she arrived on the 23d, and reported to Quartermaster Tallmadge on the 24th, to wit, of February, 1862.

"For the service rendered at Hatteras Inlet, to wit, from February 22 to March 21, 1862, payment was made by Col. D. D. Tompkins, and for service from April 6, 1862, to September 29, 1862, the time of discharge, payment was made by Col. Stewart Van Vliet. The period unpaid is consequently from time of charter until arrival at Hatteras Inlet, and from departure from Hatteras Inlet until 6th of April thereafter.

"With his report upon the case, the Quartermaster-General transmitted to this office sundry papers which had been filed in his office and which seemed to be material to the issue. Among the same is a certificate of Capt. Grier Tallmadge, dated at Fortress Monroe, Va., February, 1862, of which the following is a copy:

"'I hereby certify that from the daily reports of the captain of the port on file in this office, I find that the steam ferry-boat *Chancellor Livingston* arrived here December 30, 1861, and reported on her way to Port Royal, S. C. Soon after arrival here she was damaged by a collision with the store-ship *Badger*, and on the 3d of January ordered to Baltimore for repairs and returned here again on the 27th of January. She also started on the 13th instant for Port Royal and returned the same evening. I have used this steamer but once, and then stated to the master that it was only to occupy him while here and not to delay him an hour from his destination when prepared to sail. For some reason not entirely warranted by the state of the weather or his steamer, the master does not seem inclined to make the voyage. On the 15th instant the steamer was detailed to assist in laying telegraphic cable to Cape Charles, by order of the War Department, and is now awaiting that duty.'

"With said papers was also an affidavit of John D. Nafey, who swears that he was master of the steam ferry-boat *Chancellor Livingston*, from the 20th of December, 1861, to the 3d of August, 1862, and that during all that period the boat was in the service of the Government of the United States; that on the 20th of December, 1861, she was taken off from the Hoboken ferries, where she had been employed, and was fitted up for the purpose of going to Port Royal, S. C., and that on the 25th of December Augustus Baker, a Government pilot, came aboard and the steamer left for her destination. That his orders from her owner were to proceed to Port Royal, S. C., as rapidly as possible, under the charge of the pilot who was in all cases to take the

responsibility of determining when the weather was proper for the steamer to go to sea and when it was necessary for her safety to make a port and what port to make.

"The witness then proceeds to give an account of the trip to Fortress Monroe (which port he alleges was made on the order of the pilot), of the collision there, the trip to Baltimore for repairs, and the return to Fortress Monroe on the 27th. He then states that from that period to February 13, the weather was constantly stormy, and the pilot declared it to be unsafe for the steamer to go to sea; that on that day the steamer went out through the capes, but soon met a heavy sea and returned by order of the pilot and remained at Fortress Monroe until the 20th, when she went to sea again; that during all this time his owners were anxious that the vessel should proceed as rapidly as possible to her destination, and that he and the crew were at all times anxious to do so, and were detained only by the directions of the pilot. He further says that during the time the vessel lay in Hampton Roads he was ordered to report every morning to quartermaster's office for orders, and that he was several times employed in running flags of truce, in transporting troops to and from the steam-ship *Constitution*, and in other service, and that the statement in the certificate of Quartermaster Tallmadge that the vessel was used but once is an error.

"It will be observed that Tallmadge's statement is that *he* employed the steamer but once, and that his certificate shows that she was subsequently employed.

"There being no evidence satisfactorily showing in what way the pilot Baker derived the power which he exercised so absolutely and arbitrarily, a further call was made upon the claimants, and in response thereto they submitted the affidavit of John D. Nafey, of December 13, 1883, from which it appears that on December 20, 1861, he was told that the Government had hired the *Livingston* to go to Port Royal, S. C., *to run in inland waters*, and that he was to get the boat in good condition as soon as possible, and that he was immediately furnished with as many men and mechanics as could well work on the boat; that when he reported the boat ready, a man came on board and assumed command, and as he never heard of him before, he asked him who he was, where he came from, and who gave him authority, and he said his name was Baker, and that he was a Government pilot, sent by Captain Loper to take the *Livingston* to Port Royal; that he asked Mr. Shippen who he was, for the man assumed such absolute control that it irritated him at first, and that Mr. Shippen said he had never seen or heard of him before, but that Captain Loper had sent him over to take the vessel to Port Royal, and he had full authority and was the responsible man, and that he, the affiant, must not interfere with him. He then reiterates the substance of his former affidavit up to the time of the steamer's return from the second attempt to put to sea from Hampton Roads, and continues that the crew became uneasy, and that he was tired of the delay, especially as the owners were writing to him why he did not go ahead, and that he went with the pilot to Captain Tallmadge and told him that he was willing to risk taking the boat around Cape Hatteras, but that the pilot was afraid; that Tallmadge told him to hunt up another pilot, and that he tried to do so but could not find one there; that he reported the fact, and Tallmadge told him to go to Quartermaster Belger, in Baltimore; that he went to Belger and could not find one, and kept on to New York and reported to the owners, and that they found a pilot by the name of Rogers, whom he brought to Belger, in Baltimore, and he swore him in as a Government pilot, and then to Tallmadge at Fortress Monroe, who told him to take charge of the Livingston, and sent Baker back to New York; that the Livingston was a ferry-boat, large and well built, but not intended for anything but inland waters, and it was a risky matter to take her outside in the best of weather and the smoothest of water, and to take her around Hatteras in the winter was a dangerous job, and no pilot or master would do it willingly; that with Rogers in charge they started for Port Royal; that it was quite smooth inside, but outside it was so rough that Rogers did not dare to round Hatteras unless some other vessel stood by, and so he signaled the Ellen Terry that he wanted her to stand by, and she did so, and went to Hatteras Inlet with us; that when he got to Hatteras Inlet Rogers refused to go any farther on the Livingston, on the ground that it was absolutely dangerous to take a ferry-boat out to sea at that time of the year, and he so reported to the officer there, who ordered us then on duty in North Carolina waters; that they took on a cargo at the inlet for Roanoke Island, and went from there to New Berne; that on the return from NewBerne to Hatteras Inlet the pilot was taken from the Spalding and put on the Livingston, and the steamer was taken back to Fortress Monroe, and even there the weather was so rough that the pilot was thrown from the upper deck, and so injured that he was senseless for three days, and he, the affiant, had to work his way back to Fortress Monroe; and that when he got back to Fortress Monroe he was taken in charge by Captain Bell, of the Commissary Department, and so continued until the evacuation of the White House.

"The foregoing affidavit of the master of the steamer, and the abstract from the log, have been so fully set out because they show where the vessel was, how she was employed, and who was responsible for her management during the period for which payment is now asked. And they leave no room for doubt that she was in the service

under the charter of December 20, 1861, without any interval of release, until the 29th of September, 1862, two hundred and eighty-four days, and other evidence shows that for more than one-fourth of that time (seventy-nine days) no certificate of service was ever issued and no payment ever made.

"Such a fact in an ordinary case raises a presumption, after a great lapse of time, that the claimants were not entitled to be paid, but in this case that presumption is met and rebutted by evidence which appears to approach conclusiveness. It is worthy of note that this is not a case upon which a paying quartermaster has exercised his judgment, and where after the exercise of such judgment payment has been refused for reasons satisfactory to him, but rather one where no such quartermaster has acted, either because certificates were not presented or because the vessel was not deemed to be properly within his jurisdiction. And this conclusion, so unfortunate for the claimants, was perhaps inevitable, as the steamer never reached Port Royal, for which place she was chartered, and was consequently, while at Fortress Monroe, prior to her trip to Hatteras, without orders committing her to the custody of any quartermaster at that place.

"The evidence shows that when the vessel was chartered she was employed as a ferry-boat in the line running between New York city and Hoboken, and though a strong boat, was not suitable for outside service. This fact seems to have been recognized by the Government, for immediately upon chartering her a force of workmen was put on her to prepare her for unusual service, and when ready she was intrusted by the agent of the Government to the absolute charge of a Government pilot, with instructions to her master to obey him implicitly. And to the control of this pilot and those who succeeded him the steamer was at all times subject. Intimations of this fact are found in the log, and the affidavit of Nafey shows that he and his successor exercised supreme control over her movements, and that if any favorable opportunities for sailing were lost it was owing to the neglect of those officers of the Government. It appears too from the log and from the affidavits of Nafey that the steamer was not idle much of the time during which she remained at Fortress Monroe, but that for a large part of that period she was employed in doing duty both for the Quartermaster's and Commissary Departments in running flags of truce and in laying a telegraph cable to Cape Charles.

"It is true that the steamer did not reach Port Royal, her port of destination, but it seems clear from the evidence that this was not due to any unwillingness on the part of the officers to make the attempt, but rather to the timidity, or perhaps reasonable apprehension of disaster, upon the part of both pilots if it should be attempted, for the one, though he made one or two starts, ventured but a few miles out to sea, and the other, though he reached Hatteras Inlet by calling to his aid the steamer Ellen Terry, was so satisfied with his rough experience that he declined thereafter to take the vessel out to sea, and much less to attempt to round the cape, declaring that it was absolutely dangerous to take a ferry-boat out to sea at that time of year, a statement supported by the experience of the pilot who undertook the task of getting her back to Fortress Monroe, and who was thrown from the pilot deck and so stunned that he remained unconscious for several days.

"It will be observed that Captain Tallmadge says that the steamer was employed by him but once while lying at Fortress Monroe, but this statement does not controvert the evidence, which shows that she was employed by other officers, and the log, which is a contemporaneous record, shows that such was the case, and Tallmadge himself admits it before he finishes his certificate. And the statement of Tallmadge, that the captain seemed unwilling to sail for Port Royal, may, after the efforts of the pilot in that direction, possibly be true, though I think it more probable that the reluctance was that of that pilot, and not of the captain or master. In fact, the attempt to take such a boat around Cape Hatteras without escort in mid-winter was impracticable and absolutely dangerous, and the attempt having failed, the Government ought not to charge against the owners any of the consequences thereof. When the master went to New York to endeavor to procure another pilot, the failure of the attempt up to that time must have been brought to the attention of the officers of the Government, and the time was opportune for ordering the vessel to return or discharging her from the service, but neither was done.

"I hold, therefore, that if the evidence is to be credited there can be no question of the indebtedness of the Government to the claimant for the unpaid period of time. And that the evidence is worthy of credit seems to be equally certain.

"The first affidavit of Nafey was made on the 13th of August, 1862, while the steamer was in service and more than a month before her discharge. That affidavit is in harmony with the statements of the log, and his later affidavits, where they do not touch upon different subjects, are in perfect harmony with it. It was referred to this office by the Quartermaster-General without comment, after the case had been under his official examination, and if it had been possible to obtain any evidence upon his records which should controvert its statements, he would have transmitted the same. The only thing which looks like an effort to do so is the submission of the certificate of

Captain Tallmadge, and upon that certificate I have already commented. There is but one allegation in it which reflects upon the management of the steamer, and the unwillingness of the pilot to proceed was undoubtedly taken by him to be that of the master. Nafey says in his affidavit of August, 1862, that his owners were anxious to have him proceed, and that both the crew and himself were at all times ready to do so and were only detained by the pilot. And his actions at the time in going to New York to procure another pilot, and persevering in his effort until he succeeded in getting one, tend strongly to corroborate his statement, and the log shows that he went to New York on that errand. The fact that Loper was employed by the Government to hire vessels for the service is known to the accounting officers, and the pilot's statement to Nafey that he was sent by Loper is probably correct. But however this may be, it cannot be doubted that his services were known to the quartermaster at New York and his appointment approved. Had such quartermaster neglected to place this boat, intended for inland navigation, in the charge of a pilot of large experience, and permitted an ordinary crew to make the attempt to take her in mid-winter through the most dangerous waters and around the most boisterous cape on the Atlantic coast, he would have been extremely censurable, whatever result might have attended the effort.

"I therefore allow to the claimant, the Hoboken Land Improvement Company, the sum of $15,800, for seventy-nine days' service of the said steamer, at $200 per day, and for such sum a statement may be prepared and transmitted for the action of the Second Comptroller.

"E. W. KEIGHTLEY,
"*Auditor.*"

It will be seen from the statement of facts in the foregoing report that on December 20, 1861, the claimant was the owner of the steamer Chancellor Livingston, and that upon that day the Government, by its duly authorized agent, entered into an agreement with the claimant known as a "Charter-party of affreightment," whereby the Government immediately took the steamer into its service and employ, and agreed to pay the owner the sum of $200 for each and every day that the steamer was so employed.

It is satisfactorily shown that the steamer remained in the employ of the Government, subject to the control and direction of the military authorities, until September 29, 1862, when she was discharged and returned to her owner.

For the time between February 22, 1862, and March 21, 1862, and between April 6, 1862, and the time of her discharge the owner has been paid for her service at the charter-party rate, but no payment has been made for the time embraced between December 20, 1862, and February 21, 1862, and between March 21, 1862, and April 6, 1862, amounting in all to seventy-nine days.

Inasmuch as it satisfactorily appears that the steamer was in the Government service during all of this time under the charter-party, and that the owner has fully performed all the terms and conditions of the agreement on his part, I am unable to reach any other conclusion than that the United States is indebted to the owner for the service at the price agreed upon, which is correctly stated above.

I. H. MAYNARD,
Comptroller.

[Report in the matter of the claim of the estate of T. J. League, of Galveston, Tex., for payment of his claim of $10,750 for the rent and use of wharf and coal-yard at that place from December, 1, 1865, to June 30, 1866.]

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., November 16, 1886.

This claim having been referred by the Secretary of the Treasury to the Second Comptroller for re-examination, as required by the terms of the act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1886, and prior years, and for other purposes, page 53, which directs such reference to be made, and requires the Comptroller, if the claim shall be again certified to Congress, to state the reasons in full for such certification, with a detailed statement of the facts upon which the claim originated, I do respectfully report that I have re-examined the claim pursuant to the authority thus given, and do again recommend that it be certified to Congress for an appropriation, and that the following is a detailed statement of the facts upon which the claim originated, and my reasons in full for such certification:

In 1866 the decedent, T. J. League, was a citizen of the United States and a resident of the city of Galveston, Tex., and the owner of certain wharves, coal-yards, and other real property at that place.

On July 1, 1865, T. M. K. Smith, a lieutenant in the Seventeenth United States Infantry and an acting assistant quartermaster in the Department of Texas, made an

agreement with League for the rent of this property at a compensation of $2,500 per month for the coal wharf. This contract was reported to S. H. Manning, a colonel in the United States Army and chief quartermaster for the Department of Texas, and approved by him.

The military authorities entered into possession of the property under this contract, and continued in possession until and including March 31, 1866, when the property was surrendered to the owner, accompanied with the following notice addressed to his attorney:

OFFICE DEPOT QUARTERMASTER,
Galveston, Tex., March 31, 1866.

Mr. ——— WELLS,
Of Messrs. Wolston, Wells & Vidor:

SIR: I respectfully inform you that the Quartermaster's Department hereby turns over to you from this date the wharf used for loading and unloading Government coal, the Government retaining the yard and allowing you the right of way to the wharf; the Government also reserving the right of loading and unloading stores at said wharf and guarding the property remaining there.

Very respectfully, your obedient servant,

E. T. FARR,
Brevet Major and Assistant Quartermaster.

During the period it was thus occupied, vouchers for rent, in the usual form, were made out and paid by the Quartermaster's Department for the months of July, August, September, October, and November, as follows:

[Form No. 13.—Voucher to Abstract B.]

The United States to Thomas J. League, Dr.

July 9, 1866. For rent at Galveston, Tex., of coal-yard and wharf for storing Government coal, from July 1, 1865, to August 31, 1865, two months, at $2,500 per month $5,000.00

This wharf was used for discharging and shipping Government coal and other freight, the yard for storing Government coal.

I certify that the above account is correct and just; that the services were rendered as stated; that they were necessary for the public service, and are borne on my supplementary report of persons, etc., for the months of July and August, 1865.

T. M. K. SMITH,
First Lieutenant Seventeenth U. S. Infantry, and A. A. Q. M.

Received, at Galveston, Tex., the 11th day of July, 1866, of Col. S. H. Manning, assistant quartermaster, U. S. Army, the sum of $5,000, in full of the above account.

THOMAS J. LEAGUE.

[Form No. 13.—Voucher to Abstract B.]

The United States to Thomas J. League, Dr.

July 9, 1866. For rent at Galveston, Tex., of coal wharf and yard used for discharging and shipping Government coal and other freights, the yard used for storing Government coal, from September 1, 1865, to November 30, 1865, three months, at $2,500 per month $7,500.00

Approved.

S. H. MANNING,
Colonel and Chief Quartermaster, Department of Texas.

I certify that the above account is correct and just; that the services were rendered as stated; that they were necessary for the public service, and are borne on my supplementary report of persons, etc., for the months of September, October, and November, 1865.

T. M. K. SMITH,
First Lieutenant Seventeenth U. S. Infantry, and A. A. Q. M.

Received, at Galveston, Tex., the 5th day of September, 1866, of Col. S. H. Manning, assistant quartermaster, of the U. S. Army, the sum of $7,500, in full of the above account.

THOMAS J. LEAGUE.

These vouchers were approved by the Quartermaster's Department of the War Department, were charged to the Government by Colonel Manning in his account as assistant quartermaster, and were passed and approved by the accounting officers of the Treasury Department upon the settlement of his accounts.

Neither Mr. League nor his estate has been paid for the use of the property from December 1, 1865, to March 31, 1866, inclusive, but on July 9, 1866, when the other vouchers were made out, Lieutenant Smith and Colonel Manning executed to him a voucher therefor, of which the following is a copy:

The United States to T. J. League, Dr.

July 9, 1866. For rent at Galveston, Tex., of coal wharf and yard used for discharging and shipping Government coal and other freights, the yard used for storing Government coal, from December 1, 1865, to March 31, 1866, four months, at $2,500 per month $10,000.00

Approved.

S. H. MANNING,
Colonel and Chief Quartermaster, Department of Texas.

I certify that the above account is correct and just; that the services were rendered as stated, and that they were necessary for the public service, and that the services have been reported by me, according to the Army regulations, as per my supplementary report of "Persons and articles," for December, 1865, and January, February, and March, 1866.

T. M. K. SMITH,
First Lieutenant Seventeenth U. S. Infantry, and A. A. Q. M.

This voucher has never been paid.

It also appears that the renting and use of this property was duly reported to the Quartermaster's Department, as stated in these vouchers, and in response to a request for information addressed to that Department by the Acting Comptroller on June 25, 1884, the papers were returned with the following indorsement:

"Respectfully returned by direction of the Quartermaster-General to the Second Comptroller of the Treasury, Washington, D. C., with remark that the information herein sought has already been furnished the Treasury.

"The wharf and yard was rented from July 1, 1865, at the rate of $2,500 per month and thus continued until March 31, 1866, when the *wharf* was vacated, the *yard* being retained from April 1, 1866, at $250 per month until April 23, 1867, on which day it was given up—the various quartermasters on duty at Galveston reporting the service for the time indicated.

"The records here show no formal written lease, agreement, or understanding regarding use of property.

"J. G. CHANDLER,
"*Deputy Quartermaster-General, U. S. A.*"

The following is a summary statement of the contents of one of the reports to the Quartermaster's Department upon the subject referred to in the vouchers, and embraces the time from December 1, 1865, to April 1, 1866:

It is headed "Supplementary reports of persons and articles employed and hired at Galveston, Tex., during the month of December, 1865, and January, February, and March, 1866, by Lieut. T. M. K. Smith, Seventeenth United States Infantry, acting assistant quartermaster, U. S. Army."

Under the head of "Names of persons and articles" is coal wharf and yard. Under the head of "Designation and occupation," coal wharf. Under head of "Service during the month," from 1st to 31st, thirty-one days. Under head of "Rate of hire or compensation," $2,500 per month. Under head of "Date of contract agreement, or entry into service," July 1, 1865. Under the head "By whom owned or by whom consigned," T. J. League. Under head of "Amount of rent or pay in the month," $2,500. Under the head of "Remarks," showing by whom the buildings were occupied and for what purpose, wharf used for discharging and shipping Government coal and other freights. The yard used for storing Government coal. Under the head of "Time, and the amount due and remaing unpaid," from July 1, 1865, to December 31, 1865, $15,000. The same entry is made for each of the months of January, February, and March, 1866, except a corresponding change for the length of time of occupation and an increase in amount due and remaining unpaid of $2,500 for each month; and in the report of March, 1866, under the head of "Remarks," it is stated that the wharf was given up March 31, 1866.

There is appended to the report a certificate in the following form:

"I certify on honor that the above is a true copy of all the persons and articles employed and hired by me during the months of December, 1865, and January, February, and March, 1866; that the observations under the head of "Remarks" and the statement of amounts due and remaining unpaid are correct.

"T. M. K. SMITH,
"*First Lieutenant, Seventeenth U. S. Infantry, A. A. Q. M.*

"Examined.

"S. H. MANNING,
"*Colonel and Chief Quartermaster, Department Texas, Commanding.*"

After the surrender by the Government, on March 31, 1866, of the possession of the wharf and appurtenances to the owner, the military authorities continued in possession of the coal yard until April 23, 1867, and no fixed sum having been stipulated as the rent of the yard, a board of survey was convened for the purpose of fixing the compensation which should be paid for the use of the yard, and the same was adjusted at $250 per month, and from August 21, 1866, to April 23, 1867, inclusive, a voucher was made out for the amount due, in the following form:

[Form No. 13, voucher to abstract B.]

The United States to T. J. League, Dr.

Nov. 15, 1867. For hire of one coal yard used by the quartermaster's department at Galveston, Tex., from August 21, 1866, to April 23, 1867 (inclusive), eight months and three days, at $250 per month (as per board of survey) $2,025 00

I certify that the above account is correct and just; that the services were rendered as stated; that they were necessary for the public service, and are borne on my report of persons, etc., for the months above stated in 1866 and 1867.

CHARLES GARRETSON,
First Lieutenant, Seventeenth Infantry, A. A. Q. M.

The amount represented by this voucher was paid November 15, 1867, and the following receipt given:

"Received at Galveston, Tex., the 15th day of November, 1867, of First Lieut. Charles Garretson, Seventeenth Infantry, acting assistant quartermaster, United States Army, the sum of $2,025, in full of the above account.

THOS. J. LEAGUE."

This expenditure was approved by the Quartermaster's Department, and the account of the disbursing officer, containing the same, was subsequently duly audited and allowed by the accounting officers of the Treasury.

It appears that in August, 1866, Lieutenant Garretson succeeded Lieutenant Smith as acting assistant quartermaster at Galveston, and Lieutenant Smith then made a supplementary report of persons and articles employed by him at Galveston, Tex., during the month of August, 1866. Under the head of "Names of persons and articles" is coal yard; "Designation and occupation," coal yard; "Service during the month," 1st to 10th—10 days; "Rate of hire, or compensation," $250 per month; "Date of contract or agreement," April 1, 1866; "By whom owned," T. J. League; "Amount of rent or pay in the month," accrued thus far, $83.33. Under the head of "Remarks," showing by whom the buildings were occupied and for what purpose: Used for storing Government coal, August 1, 1866, vouchers issued for April, May, and June, 1866, under authority from Major-General Sheridan, copy attached. Transferred to Lieut. W. W. Clemens, acting assistant quartermaster, August 10, 1866. Under the head "Time, and the amount due and remaining unpaid," July 1, 1866, to August 10, 1866, $333.33.

There is appended the following:

"I certify on honor that the above is a true copy of all the persons and articles employed and hired by me during the month of August, 1866; that the observations under the head of 'Remarks,' and the statements of amounts due and remaining unpaid are correct.

"T. M. K. SMITH,
"*First Lieutenant, Seventeenth U. S. Inft'y, A. A. Q. M.*

"Examined.

"S. H. MANNING,
"*Colonel and Chief Quartermaster, Department Texas, Commanding.*"

The following is a copy of the order of General Sheridan, which reference is made in this report:

"HEADQUARTERS MILITARY DIVISION OF THE GULF,
"*New Orleans, La., June* 21, 1866.

"Respectfully referred to Maj. Gen. H. G. Wright, commanding Department of Texas, who will order his quartermaster to pay the inclosed vouchers, as well as all similar accounts, for rent of buildings taken for Government use since occupation of Texas by United States forces in 1865, and where there is no question as to the loyalty of the owner during the rebellion.

"By command of Maj. Gen. P. H. Sheridan.

"GEORGE LEE,
"*Assistant Adjutant-General.*"

This order was referred to Colonel Manning, as follows:

"HEADQUARTERS DEPARTMENT OF TEXAS,
"*Galveston, June* 28, 1866.

"Respectfully referred to Col. S. H. Manning, chief quartermaster, Department of Texas, who will make payments of rents in Texas in accordance with the orders contained in above indorsement.

"By command of Major-General Wright.

"C. H. WHITTLESEY,
"*Brevet Colonel and Assistant Adjutant-General.*"

It is also indorsed by Colonel Manning to Lieutenant Smith, as follows:

"You will be governed by the above indorsement in settlement of rents. You will please take up and report on supplementary No. 2 all property which has been used by the Government, allowing a just and reasonable rent to all persons who can show that they continued during the whole rebellion loyal to the United States. You will issue vouchers for the same and refer them to this office for payment.

"Very respectfully, your obedient servant,

"S. H. MANNING,
"*Colonel and Chief Quartermaster, Department of Texas.*"

These are, in brief, the facts relating to the transaction, and if the same weight is to be given to this evidence that it would receive in an ordinary judicial tribunal, I see no escape from the conclusion that an express contract was duly made by an authority competent to bind the United States for the use of this property at a stipulated rental; that the Government has enjoyed the use of the property during the period for which rent is claimed, and that payment of this claim could not be refused by the Government without ignoring its contract obligations.

The United States have paid under this contract the rent accruing for several months both prior and subsequent to the time for which rent is here claimed, which, in a case between private citizens, would estop the parties from asserting the non-existence of the contract.

It is also shown that, in 1881, application was made to Congress for relief, and a bill was introduced in the Senate December 21, by Senator Cameron, of Wisconsin, referred to the Committee on Claims, and reported favorably and passed the Senate April 2, 1882, which directed the Secretary of the Treasury to pay the sum of $10,750 to Thomas J. League, or his legal representative, for rent of coal wharf and yard at Galveston, Tex., used for discharging, shipping, and storing Government coal and other freights from December 1, 1865, to March 31, 1866, *under contract at the monthly rental of* $2,500 *per month with the said League*, and also for rent of coal-yard at Galveston, Tex., used for storing Government coal from April 1, 1866, to June 30, 1866, *under contract at the monthly rental of* $250 *per month with said League*, and appropriated the necessary sum for that purpose.

While this is not legal proof of the existence of the facts above stated, yet it seems that branch of the Federal legislature, after an investigation of the claim, was satisfied of the existence of the contract and of the liability of the Government thereon, and that the claim was free from all taint of fraud. The bill was not reached in the House of Representatives, and hence did not become a law. The claim having its foundation in an express contract, the provisions of the act of February 21, 1867 (14 Stat., 397), have no application.

The opinion of Attorney-General Evarts in the Rollins case (12 Opin., 439) fully covers this point. It was there held that the act of 1867 was a declaratory statute enacted for the purpose of limiting and defining the construction to be placed upon the act of July 4, 1864 (13 Stat., 381), and it merely declares that the latter act shall not be construed to authorize the settlement of any claim for supplies or stores taken

or furnished for the use of, or used by, the armies of the United States, nor for the occupation of, or injury to, real estate, nor for the consumption, appropriation, or destruction of, or damage to, personal property, by the military authorities or troops of the United States, where such claim originated, during the war for the suppression of the Southern rebellion, in a State or part of a State declared in insurrection by the proclamation of the President of the United States dated July 1, 1862, or in a State which by an ordinance of secession attempted to withdraw from the United States Government.

But this claim is not presented under the act of July 4, 1864. The accounting officers have jurisdiction of it by virtue of the provisions of the general statutes defining their powers and duties, and the Attorney-General, in the Rollins case, declares that the acts of 1864 and 1867 "do not extend to accounts based upon contracts made by the duly-authorized agents of the United States, the performance of which, on the part of the Government, considerations of policy and good faith alike seem to require."

The act of 1867 would also seem to be inapplicable, for this is not a claim which can properly be said to have "originated during the war for the suppression of the Southern rebellion." The contract was made and the property taken possession of on July 1, 1865.

But the Confederate forces had all surrendered and armed resistance to the laws and authority of the United States had ceased in the preceding month of May, and for the purposes of this act it has been held by the accounting officers in other cases that "the war for the suppression of the rebellion was at an end."

Reference is sometimes made to the case of United States *vs.* Anderson (9 Wallace, 56) as fixing the 20th of August, 1866, as the time when the final suppression of the rebellion took place because it was upon that day that the President of the United States issued his proclamation to the effect that armed resistance had everywhere ceased, and that the whole insurrection was at an end, and that peace, order, and tranquility existed throughout the whole of the United States of America.

But this case arose under the "Abandoned or Captured Property Act," and involved simply the question of the construction to be given to that section of the act which imposed a limitation of two years "after the suppression of the rebellion" upon the presentation of claims thereunder, and the decision has no application to any other class of cases.

The Supreme Court were very careful not to be misunderstood in this respect, for at page 69 they say:

"The point, therefore, for determination is, When, in the sense of this law, was the rebellion entirely suppressed. And in this connection it is proper to say that the purposes of this suit do not require us to discuss the question—which may have an important bearing on other cases—whether the rebellion can be considered as suppressed for one purpose and not for another, nor any of the kindred questions arising out of it, *and we therefore express no opinion on the subject. The inquiry with which we have to deal concerns its suppression only in its relation to those persons who are within the protection of this law.*"

The loyalty of decedent is sufficiently established by the action of the military authorities.

The order of General Sheridan of June 21, 1866, directed this and all similar vouchers to be paid, where there was no question as to the loyalty of the owner during the rebellion, and all the vouchers were issued and some of them were paid after the promulgation of this order, which must be accepted as a determination by the military authorities, who were on the spot and had superior facilities for investigation, that the loyalty of claimant was unquestioned.

Since this claim arose and these vouchers were issued Thomas J. League has died, and letters of administration upon his estate have been duly issued by the proper tribunal to Mary D. League, as widow, to whom payment of the claim should be made in her representative capacity.

I. H. MAYNARD,
Comptroller.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { Ex. DOC. No. 20.

PREVENTION OF THE LOSS OF LIFE AND PROPERTY BY FIRE ON RAILROAD CARS AND STEAM-BOATS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

Report and letters, plans, etc., received under resolution of the House of January 21, 1887, inviting suggestions to prevent loss to life and property by fire on railroad cars and steam-boats.

DECEMBER 16, 1887.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, *December* 13, 1887.

SIR: At or toward the close of the Forty-ninth Congress, this Department was furnished through the regular channel with a copy of a resolution, as follows:

[Forty-ninth Congress, second session. Congress of the United States.]

IN THE HOUSE OF REPRESENTATIVES, *January* 21, 1887.

Mr. Crisp, from the Committee on Commerce, submitted the following, which was agreed to:

Resolved, That the Secretary of the Treasury be, and he is hereby, requested to make inquiry of constructors of passenger cars and of steam-boats, and of any other persons whom he may think especially capable of giving useful information upon the subject as to the best methods of constructing and of heating the same, especially of heating the former and of constructing the latter so as to prevent loss of property and life by fire.

2. That he communicate to the House at the next regular meeting of Congress so much of the communications he may receive, with plans and drawings, if any, as he may think of value to Congress, with a view to legislation looking to the protection of property and life, together with such views and recommendations as he may see fit to express.

Attest:

JNO. B. CLARK, JR., *Clerk.*

In pursuance of the request contained therein, a circular was prepared, and given a wide circulation by the press of the country, as well as by the principal officers of the Treasury in all parts of the country.

Following is a copy of said circular:

Circular inviting suggestions to prevent loss of life and property by fire on railroad cars and steam-boats.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., February 19, 1887.

To whom it may concern:

Congress (House of Representatives) having, on the 21st of January last, by resolution, requested the Secretary of the Treasury to make inquiries of constructors of passenger cars and steam-boats, and of other persons capable of giving useful information, as to the best methods of building railroad cars and heating the same, and constructing steam-vessels so as to prevent loss of property and life by fire, the Department takes this method of inviting correspondence upon the subject-matter of the resolution referred to. Parties offering suggestions are requested to send with them sketches or drawings of their designs when practicable.

All communications upon the subjects referred to herein should be addressed to the Secretary of the Treasury, Washington, D. C.; also indorsing upon the outside, "Plans for heating railroad cars, etc."

Communications received after November 1, proximo, will not be guarantied consideration, as a report will have to be made to Congress at the commencement of the session in December.

C. S. FAIRCHILD,
Acting Secretary.

In response to the above invitations there were received and filed in the office of the Supervising Inspector-General of Steam-Vessels, for examination and classification, 216 letters and communications upon the subject-matter referred to, all of which were duly acknowledged.

The different methods suggested by the correspondence for the accomplishment of the objects stated in the resolution of Congress have been classified as follows:

(1) Heating cars by use of steam from locomotive.
(2) Heating cars by hot air from locomotive.
(3) Heating cars by heat from independent car.
(4) Heating and lighting cars by electricity.
(5) Heating by improved heaters or stoves in cars.
(6) Prevention of disaster by fire by means of specially constructed safety cars.
(7) Heating and lighting cars by gas.
(8) Miscellaneous, or not classible under the previous classifications.

Of the 216 communications received, 28 were of those coming under classification No. 1; 12 under No. 2; 23 under No. 3; 6 under No. 4; 54 under No. 5; 8 under No. 6; 1 under No. 7; and 84 under No. 8.

The order of classification is for convenience only, and has no reference to the merits or demerits of the plans and suggestions presented.

The Supervising Inspector-General reports that many of the plans presented are, in his judgment, theoretically adapted to reduce to the minimum the danger of loss of life and property by fire on railroad cars, yet he is not prepared to say absolutely that they are practically so, for the reason that no provisions was made in the resolution of Congress providing for the expenses that would necessarily be incurred in the conduct of practical experiments.

All the communications received, together with plans and models, accompanied with an index of the names of parties submitting plans under each classification, are submitted herewith for such action as Congress may deem proper.

Respectfully, yours,

C. S. FAIRCHILD,
Secretary.

Hon. JOHN G. CARLISLE,
Speaker of the House of Representatives.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 21.

REPORT TEXAS BOUNDARY COMMISSION.

LETTER

FROM

THE SECRETARY OF THE INTERIOR,

TRANSMITTING,

With inclosures, the report of the commissioners appointed in pursuance of the act of January 31, 1885, to run the line between a portion of the Indian Territory and the State of Texas.

DECEMBER 16, 1887.—Laid on the table and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, December 9, 1887.

SIR: Accompanying this letter I have the honor to transmit a copy of the report of the commission appointed by the President, in accordance with the act of Congress approved January 31, 1885, to run and mark the boundary lines between a portion of the Indian Territory and the State of Texas, in connection with a similar commission appointed by the State of Texas.

The report is accompanied by 23 maps, viz:

1. Humboldt's map of New Spain, 1804.
2. William Darby's map, 1818.
3. Melish's map, 1818.
4. Carey and Lea's map, 1818.
5. Disturnell's map, 1846.
6. Disturnell's map, 1847.
7. Lieut. William H. Emory's map, 1844.
8. Maj. S. H. Long's map, 1820.
9. Daniel C. Major's map, 1859.
10. Maj. G. L. Gillespie's map, 1876.
11. Extract from Pressler and Langerman's map of Texas.
12. Capt. R. B. Marcy's map, 1852.
13. Map of Kansas, published by the State Board of Agriculture, 1886.
14. J. De Cadova's map of Texas, 1849.
15. Map of the lands owned by the New York and Texas Land Company, 1882.
16. Map of the United States and Texas boundary line, J. H. Clark, United States commissioner, 1857–1860.
17. Capt. Z. M. Pike's map of Louisiana.
18. Capt. Z. M. Pike's map of New Spain, 1807.
19. Sheet No. 4, map of territory of the United States west of the Mississippi, General H. G. Wright, 1883.
20. Map of the United States, by John Melish, 1826.
21. Red and black map prepared by the United States Commission to accompany report, 1886.
22. Red and blue diagram of the Texas Commission, G. R. Freeman.
23. The Texas land-office map of Deaf Smith and Randall counties.

The following letters of transmittal are also inclosed:

1. Letter dated December 15, 1886, signed by Maj. S. M. Mansfield and Lieut. Lansing H. Beach, with indorsement dated December 21, 1886, by W. C. Endicott, Secretary of War.
2. Letter dated March 4, 1887, signed by William C. Endicott, Secretary of War.
3. Letter dated February 28, 1887, signed by Lieut. Lansing H. Beach.
4. Letter dated March 7, 1887, signed by William C. Endicott, Secretary of War.
5. Letter dated March 4, 1887, signed by Lieut. Lansing H. Beach.

The total number of inclosures, including the report of the commission, is 29.

Very respectfully,

L. Q. C. LAMAR,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

[Office of the United States Commission on boundary between the Indian Territory and Texas.]

DETROIT, MICH., *December* 15, 1886.

SIR: The Commission appointed by the President in accordance with the act of Congress approved January 31, 1885, providing for the appointment of one or more officers of the Army, who, in conjunction with such person or persons as may be appointed by the State of Texas, shall ascertain and mark the point where the one hundredth meridian of longitude crosses Red River, in accordance with the terms of the treaty of 1819 between the United States and Spain, has, as required by the act of Congress, the honor to make report of its action in the premises by submitting herewith in full the record of its conference with the commission on the part of Texas.

From the report it will be seen that the Commission has not yet been able to effect a settlement of the controversy, the present condition of which is set forth in the following resolution:

Resolved, That the joint commission having done everything possible under the circumstances, and being unable to proceed further with the work in hand, do now adjourn without day, and that each commission make its report to the proper authorities and await instructions.

Very respectfully,

S. M. MANSFIELD,
Major of Engineers, Bvt. Lieut. Col., U. S. A.,
Senior Member of Commission.
LANSING H. BEACH,
First Lieutenant of Engineers,
Secretary of Commission.

The SECRETARY OF THE INTERIOR,
Washington, D. C.

WAR DEPARTMENT,
Washington City, March 4, 1887.

SIR: I have the honor to inclose a letter, of the 28th ultimo, from First Lieut. Lansing H. Beach, Corps of Engineers, together with a

copy of the report of the Texas Boundary Commission and accompanying maps.

It will be observed from Lieutenant Beach's letter that it has been impossible to obtain copies of Strum's two maps and Colton's map of Texas, 1872, which three maps were presented by the Commission on the part of Texas, and that the Texas land-office map of Deaf Smith and Randall counties has not yet been received from Austin, but will be forwarded as soon as received.

Attention is called to the fact that the original report, papers, and map, of which the accompanying are copies, were transmitted to the Department of the Interior December 21, 1886, and lost on the way, and have not yet been recovered.

Very respectfully, your obedient servant,

WM. C. ENDICOTT,
Secretary of War.

The SECRETARY OF THE INTERIOR.

UNITED STATES ENGINEER OFFICE,
CUSTOM-HOUSE,
Cincinnati, February 28, 1887.

SIR: I have the honor to inform you that I have this day forwarded a copy of the report of the Texas Boundary Commission by express in two packages, one containing the text and the other the accompanying maps.

It has been impossible to obtain copies of Strum's two maps and Colton's map of Texas, 1872, which three maps were presented by the Commission on the part of Texas.

The Texas land-office map of Deaf Smith and Randall counties has not yet been received from Austin, but will be forwarded as soon as received. To save delay the rest of the report is transmitted without it.

Very respectfully,

LANSING H. BEACH,
First Lieut. of Engineers.

The CHIEF OF ENGINEERS,
United States Army, Washington, D. C.

WAR DEPARTMENT,
Washington City, March 7, 1887.

SIR: I have the honor to inclose a letter of the 4th instant from Lieut. Lansing H. Beach, Corps of Engineers, together with the inclosed tracing, to accompany the copy of the report of the Texas Boundary Commission transmitted to you by War Department letter of the 4th instant.

Very respectfully, your obedient servant,

WM. C. ENDICOTT,
Secretary of War.

The SECRETARY OF THE INTERIOR.

3224 RHODES AVENUE,
Chicago, Ill., March 4, 1887.

SIR: I have to inform you that I have this day forwarded by mail a tracing from the Texas land-office map of Deaf Smith and Randall counties, which tracing forms one of the maps accompanying the report of the Texas Boundary Commission.

Very respectfully,

LANSING H. BEACH,
First Lieutenant of Engineers.

The CHIEF OF ENGINEERS,
United States Army, Washington, D. C.

REPORT OF TEXAS BOUNDARY COMMISSION.

TUESDAY, *February* 23, 1886.

The Commissions met at 10.30 a. m., and were called to order by Colonel Mansfield.

Present, on behalf of the United States, Maj. S. M. Mansfield, brevet lieutenant-colonel U. S. Army; Maj. W. R. Livermore, First Lieut. Thomas L. Casey, and First Lieut. Lansing H. Beach, Corps of Engineers, U. S. Army; and on behalf of the State of Texas, Messrs. J. T. Breckenridge, W. S. Henderson, G. R. Freeman, and W. H. Burges.

After some discussion it was decided that each Commission was a unit in itself, and it was agreed that the two chairmen be empowered to draw up and adopt rules of procedure to govern all meetings of the Commissions.

Adjourned at 11.30 a. m., subject to the call of the chairmen.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

THURSDAY, *February* 25, 1886.

The Commissions met at 11.10 a. m., pursuant to the call of the chairmen.

Present, all the members of both Commissions.

Colonel Mansfield then presented the credentials of the members of the Commission on the part of the United States by reading the following act of Congress and orders of the President:

"CHAPTER XLVII.

An act to authorize the appointment of a Commission by the President of the United States to run and mark the boundary lines between a portion of the Indian Territory and the State of Texas, in connection with a similar Commission to be appointed by the State of Texas.

"Whereas the treaty between the United States and Spain, executed February 22, 1819, fixed the boundary line between the two countries west of the Mississippi River, as follows: Beginning on the Gulf of Mexico at the mouth of the Sabine River, in the sea, and continuing north along the western bank of the river to the thirty-second degree of latitude; thence by a line due north to the degree of latitude where it strikes the Rio Roxo of Nachitoches or Red River; thence following the course of the Rio Roxo westward to the one hundredth degree of longitude west from London, and the twenty-third from Washington; thence crossing the said Red River, and running thence by a line due north to the River Arkansas; thence following the course of the southern bank of the Arkansas to its source in latitude 42° north, and thence by that parallel of latitude to the South Sea; the whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818; and

"Whereas a controversy exists between the United States and Texas as to the point where the one hundredth degree of longitude crosses the Red River as described in the treaty; and

"Whereas the point of crossing has never been ascertained and fixed by any authority competent to bind the United States and Texas; and

"Whereas it is desirable that a settlement of this controversy should be had, to the end that the question of boundary, now in dispute because of a difference of opinion as to said crossing, may also be settled: Therefore,

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and is hereby, authorized to detail one or more officers of the Army, who, in conjunction with such person or persons as may be appointed by the State of Texas, shall ascertain and mark the point where the one hundredth meridian of longitude crosses Red River in accordance with the terms of the treaty aforesaid, and the person or persons appointed by virtue of this act shall make report of his or their action in the premises to the Secretary of the Interior, who shall transmit the same to Congress at the next session thereof after such report may be made, for action by Congress.

"SEC. 2. That the sum of $10,000, or so much thereof as may be necessary, to be expended under the direction of the War Department, be, and the same is hereby, appropriated out of any money in the Treasury not otherwise appropriated to pay the expenses of the United States in carrying out the provisions of this act.

"Approved January 31, 1885."

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, September 24, 1885.

The following order of the President is published for the information of all concerned:

EXECUTIVE MANSION, *Washington, September* 23, 1885.

"Under a provision of an act of Congress entitled 'An act to authorize the appointment of a Commission by the President of the United States to run and mark the boundary lines between a portion of the Indian Territory and the State of Texas, in connection with a similar Commission to be appointed by the State of Texas,' the following officers of the Army are detailed, in obedience to the provisions of said act of Congress, to act in conjunction with such persons as have been appointed by the State of Texas, to ascertain and mark the point where the one hundredth meridian of longitude crosses the Red River:

Maj. W. R. Livermore, Corps of Engineers.
First Lieut. Thomas L. Casey, jr., Corps of Engineers.
First Lieut. Lansing H. Beach, Corps of Engineers.

"GROVER CLEVELAND."

By order of the Secretary of War.

R. C. DRUM,
Adjutant-General.

Official:
WM. J. VOLKMAR,
Assistant Adjutant-General.

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, October 26, 1885.

The following order of the President is published for the information of all concerned:

"EXECUTIVE MANSION, *Washington, October* 24, 1885.

"Under the provision of an act of Congress entitled 'An act to authorize the appointment of a Commission by the President of the United States to run and mark the boundary lines between a portion of the Indian Territory and the State of Texas, in connection with a similar Commission to be appointed by the State of Texas,' Maj. S. N. Mansfield, Corps of Engineers, is detailed, in addition to those officers named in executive order dated September 23, 1885, in obedience to the provisions of said act of Congress, to act in conjunction with such persons as have been appointed by the State of Texas, to ascertain and mark the point where the one hundredth meridian of longitude crosses the Red River.

"GROVER CLEVELAND."

By order of Secretary of War.

R. C. DRUM,
Adjutant-General.

Official:
J. C. KELTON,
Assistant Adjutant-General.

Mr. Brackenridge then presented the credentials of the members of the Commission on the part of the State of Texas, reading the act of the Texas legislature, as follows, to wit:

"CHAPTER XI.

"An act to provide for running and marking the boundary line between the State of Texas and the territory of the United States, from the northeast corner of said State to the degree of longitude 100 west from London and 23 degrees west from Washington as said line is described in the treaty between the United States and Spain of February 22, 1819, and for the payment of the expenses of such survey.

"SECTION 1. *Be it enacted by the Legislature of the State of Texas*, That the governor of this State be, and is hereby, authorized and empowered to appoint a suitable person, or persons, who, in conjunction with such person, or persons, as may be appointed by or on

behalf of the United States, for the same purpose, shall run and mark the boundary lines between the Territories of the United States and the State of Texas, as follows: Beginning at a point where a line drawn north from the intersection of the thirty-second degree of north latitude with the western bank of the Sabine River crosses the Red River, and thence following the course of said river westwardly to the degree of longitude west from London and 23 degrees west from Washington, as said line was laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818, and designated in the treaty between the United States and Spain, made February 22, 1819.

"SEC. 2. Said Joint Commission will report their survey, made in accordance with the foregoing section of this act, together with all necessary notes, maps, and other papers, in order that in fixing that part of the boundary between the Territories of the United States and the State of Texas the question may be definitely settled as to the true location of the one hundredth degree of longitude west from London, and whether the North Fork of Red River, or the Prairie Dog Fork of said river, is the true Red River designated in the treaty between the United States and Spain, made February 22, 1819; and in locating said line, said Commissioners shall be guided by actual surveys and measurements, together with such well-established marks, natural and artificial, as may be found, and such well authenticated maps as may throw light on the subject.

"SEC. 3. Such Commissioner, or Commissioners, on the part of Texas shall attempt to have said survey herein provided for by the Joint Commission made and performed between the first day of July and the first day of October, in the year in which such survey is made, when the ordinary stage of water in each fork of said Red River may be observed; and when the main or principal Red River is ascertained as agreed upon in said treaty of 1819, and the point is fully designated where the one hundredth degree of longitude west from London, and twenty-third degree of longitude west from Washington, crosses said Red River, the same shall be plainly marked and defined as a corner in said boundary, and said Commission shall establish such other permanent monuments as may be necessary to mark their work.

"SEC. 4. That the sum of $10,000, or so much thereof as may be necessary, be, and the same is hereby, appropriated out of any money in the Treasury not otherwise appropriated, to carry out the provisions of this act: *Provided*, That the commissioner or commissioners on the part of Texas shall act in making such survey under instructions from the governor of the State, and shall receive for their services such sum or sums of money as the governor may offer to pay, not to exceed the sum of $3,000 each: *And provided further*, That the person or persons to be appointed and employed by the United States are not to be paid by the State of Texas.

"SEC. 5. The facts that the settlement of the boundary of that portion of the State of Texas embracing Greer County will involve important public as well as private interests, which should be immediately settled, and that the present session is confined to thirty days, creates an imperative public necessity that the constitutional rule requiring that bills shall be read on three several days be suspended, and an emergency that this act take effect and be in force from and after its passage, and it is so enacted.

"Approved May 2, A. D. 1882.

"Takes effect from passage."

The commissioners on the part of the State of Texas then severally presented their commissions from the governor of the State.

The rules of procedure agreed upon and adopted by the two chairmen were then read as follows, to wit:

"1. The senior member of the Commission appointed by the President of the United States and the chairman of the Commission appointed by the State of Texas shall conjointly preside over all meetings of the Joint Commission.

"2. A member of either Commission desiring to address the Joint Commission, or to make a motion, shall apply to the chairman of the Commission of which he is a member.

"3. The chairman may adopt such additional rules for the conduct and dispatch of business as may be from time to time deemed necessary.

"4. The meetings of the Joint Commission will be held at such a time and place as may from day to day be agreed upon by both chairmen, and no meeting of the Joint Commission shall take place without such agreement, nor excepting between the hours of 10 a. m. and 3 p. m. If the two chairmen fail to agree upon a time and place of meeting, being a difficulty inherent in the nature of the Commission, it then becomes the duty of each chairman to report the result to the appointing power for instructions.

"5. A motion to adjourn takes precedence of all other motions, and is made by any member to his own chairman.

"6. That the junior member of the United States Commission be required to keep the record of the Joint Commission, and each Commission, for its own convenience, may designate one of its members to act as its secretary.

"7. No person not a member of the Joint Commission will be allowed to attend its meetings except such as the two chairmen may agree to admit for the purpose of giving evidence, or when invited by the Joint Commission.

"8. In order to facilitate the proceedings of the Commission, every motion except for adjournment will be reduced to writing by the member who makes it.

"9. Arguments shall not be reduced to writing as part of the record.

"10. All evidence decided to be relevant to the issues investigated shall be reduced to writing.

"11. Oral testimony shall be taken down in the form of narrative and signed by the witness.

"12. Any member of the Commission may offer documentary evidence relevant to the issues investigated, such as maps, charts, surveys, sketches, acts of either government, reports of heads of Government or Departments and committees, and the same may be filed as a part of the record."

Mr. Herndon then presented the following resolution:

"That the affirmative of the issues in controversy is conceded to the United States, and the committee on the part of the United States shall have the opening and conclusion in presenting evidence and argument, and may offer all needful evidence in support of such issue or issues as may be formulated; and the State of Texas shall then offer all needful evidence and argument in support of its side of the issues as presented, and in case either party shall call a witness whose evidence it becomes necessary to take at once, the regular order may be suspended for the purpose and such testimony taken, and then the regular order resumed."

On motion of Major Livermore, the Joint Commission adjourned for ten minutes to enable each Commission to discuss the resolution separately, at the end of which time the two Commissions came together and the resolution was adopted.

Adjourned at 12 m. to meet to-morrow at 10 a. m.

LANSING H. BEACH,
First Lieut. of Engineers, Secretary.

FRIDAY, *February* 26, 1886.

The Commissions met at 10.40 a. m.

Present: All the members of both Commissions.

The Commissions then listened to the testimony of General Marcy, which it was desirable to take at this time, and which was as follows:

"As the interrogatories that have been submitted to me involve so wide a scope that it would require much time and labor to answer them in detail, and as the answers to most of them are more fully set forth in my report of the exploration of Red River in 1852, than I could do at this time, it has occurred to me that a narrative of facts and opinions connected with the special subjects before the Commission might be more satisfactory than any other course.

"If this meets the approbation of the gentlemen of the Joint Commission, I remark, first, that in 1849 I was ordered to escort emigrants from Fort Smith, Ark., to Santa Fé, N. Mex., en route to California, and on the 4th of April left Fort Smith with some 5 0 emigrants, following up the Canadian River for about 200 miles through a timbered section, when we emerged into the plains upon the elevated ridge dividing the waters of the Canadian and the Washita Rivers. And we continued upon this divide, passing the headwaters of the latter near the Antelope Hills, and thence upon the continuation of the divide of the Red and Canadian Rivers for about 300 miles over a very smooth prairie, and our tracks seldom running out of sight of the Canadian River, but a much greater distance from the Red River. And I here remark that the ground upon both sides of this divide was so cut up by ravines and washes that it would have been difficult to have taken our wagons over any other track except directly upon the divide. At length, however, the Canadian turned so much out of our course that we left it and struck a straight course for the Pecos River, and crossing at Anton Chico we found a wagon road that led us to Santa Fé, N. Mex., 120 miles from the point of our departure at Fort Smith.

"Finding here that there was no direct wagon road to California, the emigrants were obliged to descend the Rio del Norte 300 miles to reach the Gila route, the only one then traveled. I accompanied them to where they struck this route, then left them and turned to the east at Dona Ava, taking my party of soldiers directly back to Fort Smith via the headwaters of the Colorado, Brazos, and Trinity Rivers, making a most excellent wagon trail 904 miles in length, which was followed for several years afterwards by California emigrants.

"In 1851 I was ordered to establish a military post as far out on the south side of the Canadian River as requisites for a garrison could be found, but I advised placing this post on the Washita River, which was acceded to, and I established it near that stream and named it Fort Arbuckle.

"The Washita was here about 75 yards wide, a deep and rapid stream, furnishing a good portion of water to Red River. It rises near the Antelope Hills, within about 5 miles of the Canadian River, and enters Red River near Preston, Tex.

"The detailed account of my exploration of the Red River, with descriptions of the country through which it flows, will be found in my report, which is before the Commission, and to which I beg leave to refer. As the time that has elapsed since I made that exploration (thirty-three years) is so great, many of the facts and events connected therewith have passed from my memory, but some matters relative to the objects for which this Commission was convened, as I understand, may not be found in the report.

"I have this morning for the first time, seen a copy of that portion of Melish's map of the United States embracing the part of the Red River country which the Commission has under consideration at this time, which is authenticated by the signature of the Secretary of State of the United States. Upon this map only one large fork of Red River is delineated, with one more northerly small affluent, which is not named, but may have been intended for the Washita River or Cache Creek. But none of the important southern tributaries, such as the Big Witchita, Pease River, and the Prairie Dog Town River are delineated thereon, unless the stream marked as the "Rio San Saba," is designed for the Prairie Dog Town branch, and as the real Rio San Saba of Texas is 500 miles or thereabouts distant from this locality, it does seem improbable that if the maker of the map had any vague conception of the existence of such a stream as the Prairie Dog Town River, he might have intended this as such. It certainly runs as far as the section of the map shows it nearly in the direction of that branch of the Red River, and is put down as rising near the eastern border of the Staked Plain, but the small section of the map does not show where it runs.

"I regarded the Prairie Dog Town branch as the main Red River, for the reason that its bed was much wider than that of the North Fork, although the water only covered a small portion of its bed, and as the sandy earth absorbed a good deal of the water it debouched from the cañon through which it flows, it may not contribute any more water to the lower river than the North Fork. The Prairie Dog Town branch and the North Fork of Red River from their confluence to their sources are of about equal length, the former being 180 miles and the latter 177 miles in length. For reasons which I will presently state, I have been unable to resist the force of my own convictions that the branch of Red River that I call the North Fork of that stream was what is designated upon Melish's map as "Rio Roxo." I doubt if the Prairie Dog Town River was ever known to civilized men prior to my exploration in 1852, and if it was ever mapped before then I am not aware of it.

"The character of the country through which this stream flows is such that travelers would not have been likely to pass over it when there was a much more favorable route north of the North Fork. The water in the Prairie Dog Town branch from its confluence with the North Fork to within 2 miles of its head spring (about 180 miles) I found so bitter and unpalatable that many of my men became sick from drinking it. But one pool of fresh water was found throughout the entire distance, and the Indians told me they never went up this stream with their families if it could be avoided, for the reason that the nauseous water frequently proved fatal to their children. Hence it is not surprising that but little if anything should have been known of this repulsive region before my exploration in 1852, and this probably accounts for the entire absence of most of the southern branches upon Melish's map.

"It is very certain that the Prairie Dog Town River was never delineated upon any of our maps or designated by any Spanish, French, or English name, as were most of the other streams in that country, and it was only known to the Indians, and possibly to some Mexican traders, as the 'Keche-ah-qui-ho-no,' a Comanche appellation, the signification of which the Delawares informed me was Prairie Dog Town River. I was informed in New Mexico that the Mexicans were the only semi-civilized people who for many years ventured into the Comanche and Kiowa country, and they only went there for traffic, transporting their merchandise in ox-carts from Santa Fé, along the identical track which I followed in escorting California emigrants from Arkansas in 1849, where, as I said before, we found for the greater part of the way a perfectly smooth prairie surface upon a high divide, admirably adapted to wagon travel, with abundance of good wood, water, and grass for camping purposes, and upon this route deep Mexican cart tracks, made when the ground was soft many years previous, were observed, showing that the route had been traveled for a long time; but no such tracks, roads, or trails were seen within the valley of Prairie Dog Town River, and no evidences of Indians having frequented that section were noticed there. As before stated, owing to the absence of good water, the sandy character of the soil along this river, and the formidable obstruction presented by the elevated and staked plain and the extensive beds of gypsum crossing this route, the Mexicans would never have attempted to traverse it with their carts in their trading expeditions from Santa Fé to Nacogdoches, especially when there was so good a route a little further north possessing all the requisites for prairie traveling.

"The Rio Rojo or Roxo upon Melish's map is almost entirely south and west of the Witchetaw Mountains but in close proximity to them, which is in accord with my determination of the position of the North Fork, while there are no mountains upon the Prairie Dog Town branch.

"The head of the Rio Roxo upon Melish's map is put down as in about latitude 37° while upon my map the true latitude is 25½°; while the Prairie Dog Town River rises in about latitude 34½°; so that if his Rio Roxo was intended to represent the "Prairie Dog Town River," it would be 2½° of latitude too far north.

"Owing to the imperfection of our instruments for the determination of longitude we did not place implicit reliance in the accuracy of our conclusions regarding the 100° of longitude, although a series of observations upon lunar distances were taken. But as Captain McClellan was unable to procure a chronometer from the Engineer Department at Washington, he was obliged to substitute therefor a pocket lever watch, which probably accounts for the error in the determination of the longitude at the one-hundredth meridian, but the latitudes given upon my map were the results of from twelve to fifteen observations of Polaris for the determination of each position, and are believed to be correct.

"I passed over the traders' overland route from the Missouri River to Santa Fé first in 1867, striking the Arkansas River near Fort Larned, about 75 miles from Fort Dodge. The road I traveled up the Arkansas keeps altogether upon the north bank of the river, and, with the exception of 10 miles, in the river bottom. It continues for several hundred miles to Pueblo, when it turns to the south and traverses the mountains through the Raton Pass, thence to Las Vegas and Santa Fé. This is one of the traders' routes from the Missouri River and Independence, Mo., which for many years was the eastern terminus of their route. This was a broad, smooth, natural road, and many large trains of merchandise passed over it annually. Another road called the Cimmaron route was sometimes traveled by the traders, which only followed up the Arkansas a short distance above Fort Dodge, where it crossed, and leaving the river passed entirely around the mountains, uniting with the Raton Mountain road on the southwest side of the mountain. The Atchison, Topeka and Santa Fé Railroad runs up the Arkansas River upon the old Raton Mountain track to the base of the mountains near Fort Larned, then turns more south, passing over a spur of the Raton chain.

"A great deal of the trade with Northern Mexico for many years passed from Independence over these roads, extending as far south as Chihuihui, and the Spanish governor of New Mexico levied toll upon all that passed down from Santa Fé.

"When I visited Santa Fé first, in 1849, the trade from the Missouri River over the traders' route from Independence to Santa Fé and Northern Mexico was and for many years previous had been in successful prosecution, and, as I understood afterwards, it continued to Chihuihui until this trade was in a measure transferred to San Antonia, Tex.

"It is true that what appears on late maps as the Elm Fork of Red River and flowing into the North Fork, was named by me 'Salt Fork', and so designated on my map, and the stream called 'Salt Fork' and flowing into the South Fork of Red River was named 'Gypsum Creek,' and so styled on my map.

"Respectfully submitted.

"R. B. MARCY."

"Sworn to and subscribed before me by R. B. Marcy this 26th day of February, A. D. 1886.

[SEAL.] "I. LOVENBERG,

"*Notary Public for Galveston County, Tex.*"

Here the Texas Commission ceased to inquire, and in answer to questions propounded by Commission of United States witness states as follows, to wit:

"I do not know what means Melish had for delineating the course of Upper Red River upon his map, but think it was for the most part compiled from hearsay, and it is possible that the courses of some other stream may have been thought to flow into Red River.

"Respectfully submitted.

"R. B. MARCY."

"Sworn to and subscribed before me by R. B. Marcy, this 26th day of February, A. D. 1886.

[SEAL.] "I. LOVENBERG,

"*Notary Public for Galveston County, Tex.*"

The Commissions then, at 1 p. m., adjourned to meet Wednesday, March 3, at 10 o'clock a. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

WEDNESDAY, *March* 3, 1886.

The Commission on the part of the United States met, pursuant to adjournment, at 10 o'clock a. m., and receiving the following telegram.

"AUSTIN, TEX., 3—2.

"Colonel Herndon is called to his dying mother at Denton. This will delay our coming one day.

"J. T. BRACKENRIDGE.

"Colonel MANSFIELD,
"*Care Tremont Hotel, Galveston.*"

Adjourned to meet to-morrow at 10 a. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

THURSDAY, *March* 4, 1886.

The Commissions met pursuant to adjournment at 10.55 a. m.

Present, all the members of both Commissions except Mr. Herndon, of the Texas Commission, who telegraphed that he would be unable to arrive before noon Friday.

The secretary then read the following statement of the United States Commissioners:

"The records of the meeting February 25 show that we have been detailed by the President of the United States to act in conjunction with the Commission appointed by the State of Texas to ascertain and mark the point where the one hundredth meridian of longitude west from London crosses the Red River, in accordance with the terms of the treaty between the United States and Spain, executed February 22, 1819.

"Some time after the publication of the order of the President, the governor of Texas requested that the terms of the order should be modified. He says: 'The ascertainment of the point where the true one hundredth meridian crosses Red River was an easy task, one that well-known rules of mathematics and astronomy could aid in ascertaining. It was capable of demonstrating and incapable of furnishing any grounds of misunderstanding between the two Governments. The agents of both parties could ascertain it.' (Letter of Governor Ireland, Appendix A.)

"It is hoped that the Commissioners from Texas agree with Governor Ireland in this view.

"In reply the honorable Secretary of War wrote that the matter had been laid before the President, and said: 'The executive orders in the case, copies of which have been furnished you, are considered to include all that you suggest in the matter and all that is required by the act of Congress. The Commission is to perform the duty prescribed by the act of Congress, and the orders do not and should not limit the extent of the process of the Commission.' (Letter of the Secretary of War, Appendix B.)

"It is then only necessary to consider the terms of the treaty before proceeding together to make a more accurate determination of longitude than was practicable in 1859, owing to the want of telegraphic communication. The terms of the treaty require that the whole shall be as laid down in Melish's map, and in order that we may act in harmony as far as possible with the commissioners from Texas, it is proper to consider, first of all, how this provision may be carried out to the fullest extent.

"On the accompanying map is represented in red ink an exact copy of Melish's map of 1818, and in black the true course of the principal streams and a few other topographical details.

"It has long been known that Melish's map was but a most imperfect representation of the country. Governor Ireland says: 'It was well known no doubt to both contracting parties that Melish's map was not correct. He knew that there was a Red River in Louisiana, and that it had a source, but where the source was, or the tributaries or branches, if any, were wholly unknown to him and to the contracting parties. This is the conclusion drawn from the language of the treaty.' The governor further says: 'The true meridian was stable, and so was the stream referred to. But being conscious of the errors of Melish's map, and that it would not stand the test of demonstration, but having it before them, they undoubtedly intended that the boundary should be at the point where Melish showed the one hundredth meridian on Red River.' This point is marked on the red and black map with a star, and is found in latitude 33° 55′ or thereabouts, and on or near the Big Wichita River. As suggested by Governor Ireland, if the commissioners of the United States and Spain in dividing up the land between the two countries were guided by the position of Red River as laid down in the map affixed to the treaty, they intended to assign to the United States about 15,000 square miles of territory over and above that which has ever been claimed, for the boundary as defined by Red River is represented 40 or 50 miles south of the true course of this river.

"It appears from the records in our possession that a commission was appointed by the President of the United States, under the act of Congress June 5, 1858, to survey the boundary line between the United States and Texas, in connection with a like commission on the part of Texas. In the year 1859 the joint commission on the part of the United States and the State of Texas commenced work together on the Rio Grande, but the Texas commissioner did not remain long in the field, on account of personal differences between himself and the United States commissioner. A new Texas commissioner came and assisted in the survey of a part of the west boundary, or one hundred and third meridian, west longitude.' In the month of April, 1859, under a contract between Jones and Brown and the Commissioner of Indian Affairs, an astronomical survey was made of the one hundredth meridian west from Greenwich, being the boundary line between the Choctaw and Chickasaw country and Texas. The initial point of the boundary was determined to be at the intersection of said meridian with what is designated upon the maps of the General Land Office as Red River, and a monument was established 30 chains due north from the north bank of said river. The following extract is taken from the field notes of such survey: 'The river due south from monument is 76 chains and 85 links wide from high-water mark to high-water mark; while the North Fork of Red River is 23 chains wide. It will be sufficient to say to those interested that there can be no doubt as to the fact of its being the main branch of Red River, as was doubted by some persons with whom we had conversed relative to the matter before seeing it, for the reason the channel is larger han all the rest of its tributaries combined, besides affording its equal share of water, though, tlike the other branches, in many places the water is swallowed up by its broad and extensive sand beds; but water can in any season of the year be obtained from 1 to 3 feet from the surface in the main bed of the stream.' Captain Marcy in his report and map also specifies it as the Ke-che-ah-que-ho-no, or main Red River.

"This determination was at once questioned by the governor of Texas. Commissioners appointed on the part of the United States and of Texas proceeded to their work in May and June, 1860. Governor Sam Houston, of Texas, instructed the commissioner of that State as follows: 'In the prosecution, then, of the survey, you will be guided by Melish's map, and insist upon the North Fork as the main Rio Roxo, or Red River, and as the true boundary line as described in the treaty of 1818." He refers in his letter of instructions to the Marcy survey, and claims that Marcy was clearly of the opinion that the North Fork was the true Rio Roxo, or Red River proper, and further claims that said map of Melish's lays down the North Fork as the main prong. The commissioners were unable to agree, the one on the part of the United States claiming that at and across the Red River and to a point about half way from the North Fork to the Canadian River the line had been definitely located by Messrs. Jones and Brown the year before, and that nothing now remained but to extend the line north to latitude 36° 30′, its northern extremity. To this the commissioner on the part of Texas objected, and the latter proceeded south to the North Fork and placed a monument thereon on the north bank, 15 feet in diameter and 7 feet high, claiming that as the true southwest corner of Indian Territory, and reported his doings to the governor of Texas. The United States commissioner retraced the line and confirmed the location of the monument on Prairie Dog Town Fork.

"Messrs. Brown and Jones had no doubt of the south being the main branch. The reasons they give seem to be conclusive. The width of the South Fork at the one hundredth meridian is 76 chains and 85 links; that of the North Fork 23 chains. The field notes of the commissioner on the part of the United States, acting under the act June 5, 1858, of the date of August 29, 1860, say the channel of the North Fork is only 25 chains and 44 feet; and that he found 'no water on the surface, *i. e.* river bed, but it is found by digging 2 feet 3 inches below the surface.' While in his field notes of August 30 he says: 'Struck main Red River. Main Red River where crossed, 65 chains and 38 feet; channel of running water 22 feet, 6 inches deep. Plenty of long, large lagoons of water in the bed besides the running channel.'

"The Judiciary Committee of the House, to whom was referred H. R. 1715, in their report, No. 1282, Forty-seventh Congress, first session, to accompany House resolution No. 223, state that if the data which they had been considering are correct, there would seem to be no doubt of the claim of the United States to the tract in dispute, and the committee reports adversely on the bill. But for reasons stated, the committee were of the opinion that the State should be heard and given an opportunity to co-operate with the United States in settling the facts upon which the question in dispute rests.

"The act of the Texas legislature authorizing the appointment of the Commission from their State has in view the exact location of the meridian, and the determination 'whether the North Fork or the Prairie Dog Town Fork is the true Red River designated in the treaty,' and directs that—

"'SEC. 3. Such commissioner, or commissioners, on the part of Texas shall attempt to have said survey herein provided for by the Joint Commission made and performed be-

tween the 1st day of July and the 1st day of October of the year in which said survey is made, when the ordinary stage of water in each fork of said Red River may be observed.'

"The United States commissioners are ready to co-operate in these astronomical and hydraulic determinations, and would recommend that the examination be extended over a year or more, if no other criterion will finally determine which of the two forks is the main Red River.

"The Texas commissioners are also required by act of legislature to examine maps, etc., and that we may co-operate with them as far as possible, and give them the advantage of all records and knowledge at our command, we will first examine the map of Mr. Melish to which so much importance has been attached. We have already found by superposition that the treaty map does not correspond with the true delineation of the country, which, so far as concerns the location of the larger streams and mountains, is no longer uncertain or indefinite. It is true that the treaty only takes cognizance of what Mr. Melish, the publisher, laid down on his map, and not of what he intended to represent, for the latter is to a certain extent hypothetical, and not, perhaps, so clear as to settle the boundary to the satisfaction of all parties. But many whose opinions are entitled to great respect have fancied that the upper course of the stream bore a great resemblance to the North Fork, and others to the Prairie Dog Town Fork of the Red River. We wish to disclaim any opinion based solely upon a theory that Mr. Melish, or his authorities, thought that the tortuous stream descending from the neighborhood of Taos represented any of the particular forks of the Red River as we now know them. Such fancied resemblances often have the appearance and force of reality to the minds of those who discover them. For example, Governor Houston, in 1860, thought that Melish's map laid down the North Fork as the main prong, and he appears to have been well satisfied that 'its prominent features' helped to 'establish this fact.' Accordingly in appointing a commissioner to co-operate with the one for the United States, he instructed him to locate his monument, not according to his judgment in the field, but according to the governor's preconceived theory. Others fully as sincere as Governor Houston have identified this river of Mr. Melish with the North Fork, the South Fork, the False Washita, the Pecos, and the Canadian Rivers, and some have noticed the striking resemblance of its upper or middle course to the big bend of the Rio Grande.

"While the United States Commissioners fully believe that the Prairie Dog Town Fork of the river corresponds most nearly with the Red River as laid down on this map, they do not mean to claim that Mr. Melish was aware of it. An examination of the map shows that Mr. Melish, the publisher, was indebted for this part of it to the New Spain of the celebrated Baron Von Humbolt, who derived his knowledge of the country from the Mexicans. No one appreciated better than he the folly of the early geographers of this country. He says: 'It is a false application of the principles of hydrography when geographers attempt to determine the chains of mountains in countries of which they suppose they know the course of rivers. They suppose that two great basins of water can only be separated by great elevations, or that a considerable river can only change its direction when a group of mountains oppose its course. They forget that frequently the most elevated beds give rise to no water, while the sources of the most considerable rivers are distant from high chains of mountains. Hence the attempts which have hitherto been made to construct maps from theoretical ideas have never been very successful.' Yet so strong is the tendency of the human mind to construct and generalize that Humboldt himself had his theory of mountain systems, and he has been accused by more patient topographers of 'attempting to figure the whole North American continent from the results of a few excursions into Mexico.' The compiler of the surveys for the Pacific railroads complains that mountain ridges have sometimes been improvised for the occasion, and the want of facts supplied by generalizations and ideal connections. Confusion and error have thus resulted, rendering much study necessary to separate the ascertained from the assumed. And it is said that in no country has hypothetical geography been carried to such an extent or been attended with more disastrous consequences than in the United States. According to Humboldt's theory, the Rocky Mountain chain stood in the same relation to the northern half of the continent that the Andes did to the southern, and this may have led to the conclusion that 'in the northern part of New Mexico, near Taos, and to the north of that city, rivers take their rise which run into the Mississippi. The Rio de Pecos is probably the same with the Red River of Natchitoches, and the Rio Napestle is perhaps the same river which further east takes the name Arkansas.' (New Spain, Vol. II, p. 214, New York, 1811.) From his account of Texas (pp. 186 to 190) it appears that the country north of the Colorado of Texas was uninhabited. The knowledge of its geography did not extend far beyond the banks of this river, but the parties sent out from the mission of San Saba would bring back some information about the neighboring streams. By examining the red and black map it will be seen that in this region the Red River as laid down by Melish coincides with the Brazos, and corresponds with it in general shape and in distance from San Saba. The

Brazos de Dios of Melish shows the Clear and Elm Forks of the Brazos as they would appear to the Mexicans, and the forks of Melish's Red River coincide exactly with the Double Mountain and Salt Forks as they flow from the breaks of the Staked Plain. The deep red color of the water of these forks, as well as their general direction, led the early settlers to mistake them for the Red River of Natchitoches, and it is probable that the Red River of Melish and Humboldt was formed by tracing the upper course from near Taos and to the north of that point across the unexplored regions of the Staked Plain to the Red River north of San Saba, and from this river to the borders of Louisiana, where it coincides, as well as can be expected, with the 'River of Natchitoches,' to which he refers.

"The orthography of Indian names has never been as inflexible as that of more civilized nations, and the rivers represented on modern maps as Big and Little Wichita are spelled indifferently Washita or Ouachita by the early writers.

"For the object of this Commission it is hardly necessary to examine other errors in this map, but the topographer may find interest or diversion in comparing the ranges of mountains with the break of the Staked Plain, and considering whether they were intended to represent these declivities, or whether they were inserted in accordance with the theories above mentioned, viz, to divide the mountain streams and to account for the change of direction at the big bends.

"SUMMARY.

"Leaving out of consideration all other streams that may appear to coincide with the fictitious representation of the Red River, our instructions, as well as those of the Commission on the part of Texas, require us to direct our efforts to determine 'whether the North Fork of Red River or the Prairie Dog Town Fork of said river is the true Red River designated in the treaty.' Our first duty appears to be to test the accuracy of those reports that to the Judiciary Committee of the House of Representatives appeared sufficient to fix the boundary at the Prairie Dog Town Fork, and if they prove to be erroneous, then to decide which of the two forks above mentioned is the longer, which drains the greater area, which shows the greater flow of water at the one hundredth meridian, at the junction, and throughout its course, and which corresponds more nearly with the boundary as laid down on Melish's map. If it then appears that the main or Prairie Dog Town Fork is also nearer to the boundary as laid down, we should determine the meridian and place the monument.

"In the present stage of the investigation it appears to the United States Commissioners that all these conditions are best satisfied by the Prairie Dog Town Fork, for the following reasons:

"(1) It corresponds more nearly in position with the Red River as laid down in Melish's map.

"(2) It corresponds more nearly in direction with the Red River as laid down on Melish's map at its intersection with the one hundredth meridian west from London.

"(3) It corresponds more nearly in direction with the main course of the Red River than the North Fork.

"(4) It is a longer stream; its source is further from the mouth and from the junction of the two forks, and it probably affords a greater development.

"(5) It is wider and deeper at its intersection with the one hundredth meridian, and contains more water.

"(6) It drains a larger area.

"(7) It appears to be wider and deeper, and throughout the year to contribute more water to the stream below.

"The reasons for forming these conclusions will now be briefly stated under the corresponding number.

"(1) The North Fork lies about 80 miles north of the stream as laid down on Melish's map; the Prairie Dog Town Fork about 40 miles.

"(2) The North Fork, from the one hundredth meridian to the junction, differs in direction from the stream on Melish's map by 30°, the Prairie Dog Town Fork by 10°; from the one hundredth meridian to the ninety-ninth meridian, the North Fork by 30°, the Prairie Dog Town Fork by 0°; from the one hundredth meridian to the ninety-eighth meridian, the North Fork by 15°, the Prairie Dog Town Fork by 6°; from the one hundredth meridian to the ninety-seventh meridian, the North Fork by 12°, the Prairie Dog Town Fork by 5°; from the one hundredth meridian to the ninety-sixth meridian, the North Fork by 8°, the Prairie Dog Town Fork by 4°. Beyond this the advantage is all with the Prairie Dog Town Fork.

"(3) From the one hundredth meridian to the junction the two forks make the following angles with the river below: To ninety-eighth meridian, North Fork 50°, Prairie

Dog Town Fork 5°; to ninety-seventh meridian, North Fork 50°, Prairie Dog Town Fork 0°; to ninety-sixth meridian, North Fork 48°, Prairie Dog Town Fork 3°.

"(4) The source of the Red River was determined by Captains Marcy and McClellan to be west of the one hundred and third meridian, but Mr. Clarke, United States Commissioner, surveying the line, found no water in the arroyos on this meridian. Captain Clous, acting engineer officer for General Mackenzie, from observations with a sextant, placed the source at latitude 32° 44′, longitude 102° 45′. This is the latest and best information we have. It makes the total length of the Prairie Dog Town Fork 200 miles in a straight line from its source to the junction. That of the North Fork is 125 miles. The road that follows the course of the North Fork is estimated by Captain Marcy at 177 miles. According to the latest maps it is 180 miles. Captain Marcy estimated the road along the Prairie Dog Town Fork at 180 miles; the latest maps show it to be 220 miles.

"(5) the evidence in favor of the Prairie Dog Town Fork at its intersection with the one hundredth meridian has already been quoted, and may here be recapitulated as follows:

	Width of North Fork.	Width of Prairie Dog Town Fork.
Brown and Jones	23 chains	76 chains 85 links.
United States Commissioner in 1860	25 chains 44 feet	65 chains 38 feet.

"The United States Commissioner reported that he found in the North Fork no water on the surface, and in the Prairie Dog Town Fork water 22 feet wide and 6 inches deep.

"(6) According to the latest map issued by the Chief of Engineers, which has been carefully compared with the best information we possess, the area drained by the two forks is as follows: North Fork, 4,560 square miles; Prairie Dog Town Fork, 9,420 square miles.

"(7) No exact measurements have been made of the flow of the water throughout the year, but the fact that the Prairie Dog Town Fork drains twice as large an area makes it highly probable. The evidence of Jones and Brown, already quoted, and all others that we have been able to collect, tends to confirm this view, and to show also that its river bed is wider. In the case of navigable streams the annual discharge is often taken as a criterion for determining the main fork or channel, but with other streams the area that it drains has been held conclusive.

"We do not make these assertions dogmatically, but in the light of our present knowledge, and in the conscientious belief in their truth and accuracy. We know that many have claimed for the North Fork some of the points that we claim for the Prairie Dog Town Fork, and with a sincere belief in the accuracy of their own views.

"We are open to conviction on all points, and would be glad to hear from the Texas Commissioners a statement as frank and explicit as ours upon these points and others that appear to them to bear upon the problem before us, in order that we may bring our differences within as narrow scope as possible, and thereby reduce the labor and expense of the field operations necessary to decide them.

S. M. MANSFIELD,
Major of Engineers, Bvt. Lieut. Col. U. S. Army.
W. R. LIVERMORE,
Major of Engineers.
THOS. L. CASEY,
First Lieut. of Engineers.
LANSING H. BEACH,
First Lieut. of Engineers.

Adjourned at 11.40 a. m. to meet to-morrow at 2 p. m.

LANSING H. BEACH,
First Lieut. of Engineers, Secretary.

FRIDAY, *March* 5, 1886.

The Commission met, pursuant to adjournment, at 2.25 p. m.
Present: All the members of both Commissions.
Adjourned at 2.55 p. m. to meet to-morrow at 10 a. m.

LANSING H. BEACH,
First Lieut. of Engineers, Secretary.

SATURDAY, *March* 6, 1886.

The Commission on the part of the United States met, pursuant to adjournment, at 10 a. m., and, receiving a request from the Commission on the part of Texas for further time, adjourned to meet at the call of the chairman.

LANSING H. BEACH,
First Lieut. of Engineers, Secretary.

TUESDAY, *March* 9, 1886.

The Commission met, pursuant to call of the chairman, at 2.10 p. m.
Present: All the members of both Commissions.
The Secretary of the Texas Commission then read the following:

[Office of Joint Commission on Boundary between the United States and the State of Texas.]

GALVESTON, TEX., *March* 8, 1886.

SIR: Under the rules and resolutions adopted by the Joint Commission for its procedure and government your Commission has formulated and presented to the Texas Commission the issues on the question of boundary on the part of the United States, the affirmative of which you propose to maintain by evidence and argument, and said issues and a statement of your case have become a part of the record. In answer to these issues the Commission on the part of Texas, for the purpose of narrowing the controversy to the fewest possible propositions consistent with the grave duties imposed and the result to be attained, respectfully submit a statement of the acts creating the Joint Commission and prescribing its action, the positions assumed as conceded and requiring no proof, and the issues and claims of Texas, which will be supported by evidence and argument.

STATEMENT OF LEGISLATIVE PROVISIONS.

The act of Congress approved January 31, 1885, quoting from the treaty between the United States and Spain made 22d February, 1819, on the boundary line, and adopting the same as part of the act, says: "Beginning on the Gulf of Mexico at the mouth of the Sabine River, in the sea, and continuing north along the western bank of that river to the thirty-second degree of latitude, thence by a line due north to the degree of latitude where it strikes the Rio Roxo of Nachitoches or Red River; thence following the course of the Rio Roxo westward to the one hundredth degree of longitude west from London and the twenty-third from Washington; thence crossing the said Red River and running thence by a line due north to the river Arkansas; thence following the course of the southern bank of the Arkansas to its source in latitude forty-two degrees north; and thence by that parallel of latitude to the South Sea; the whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818; and

"Whereas a controversy exists between the United States and Texas as to the point where the one hundredth meridian of longitude crosses the Red River as described in the treaty; and

"Whereas the point of crossing has never been ascertained and fixed by any authority competent to bind the United States and Texas; and

"Whereas it is desirable that a settlement of this controversy should be had, to the end that the question of boundary, now in dispute because of a difference of opinion as to said crossing, may also be settled: Therefore,

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and is hereby, authorized to detail one or more officers of the Army, who, in conjunction with such person or persons as may be appointed by the State of Texas, shall ascertain and mark the point where the one hundredth meridian of longitude crosses Red River, in accordance with the terms of the treaty aforesaid."

And the legislature of Texas passed an act approved May 2, 1882, on the same subject, to wit:

"SECTION 1. *Be it enacted by the legislature of the State of Texas*, That the governor of this State be, and is hereby, authorized and empowered to appoint a suitable person or persons who, in conjunction with such person or persons as may be appointed by or on behalf of the United States for the same purpose, shall run and mark the boundary lines between the Territories of the United States and the State of Texas, as follows: Beginning at a point where a line drawn north from the intersection of the thirty-second degree of north latitude with the western bank of the Sabine River crosses Red River, and thence following the course of said river westwardly to the degree of longitude one hundred west from London and twenty-three degrees west from Washington, as said line was laid

down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818, and designated in the treaty between the United States and Spain, made February 22, A. D., 1819.

"SEC. 2. Said Joint Commission will report their survey made in accordance with the foregoing section of this act, together with all necessary notes, maps, and other papers, in order that in fixing that part of the boundary between the Territories of the United States and the State of Texas, the question may be definitely settled as to the true location of the one hundredth degree of longitude west from London, and whether the North Fork of Red River or the Prairie Dog Fork of said river is the true Red River designated in the treaty between the United States and Spain, made February 22, 1819, and in locating said line said commissioners shall be guided by actual surveys and measurements, together with such well-established marks, natural and artificial, as may be found, and such well-authenticated maps as may throw light upon the subject, and when the main or principal Red River is ascertained as agreed upon in said treaty of 1819, and the point is fully designated where the one hundredth degree of longitude west from London and twenty-third degree of longitude west from Washington crosses said Red River, the same shall be plainly marked and defined as a corner in said boundary, and said commissioners shall establish such other permanent monuments as may be necessary to mark their work."

Under these legislative acts the Joint Commission derives its authority and power to act on the question in controversy, and by them its duties are limited and prescribed. In the congressional act it provides that the Commission "shall ascertain and mark the point where the one hundredth meridian of longitude crosses Red River, in accordance with the terms of the treaty aforesaid."

The legislative act of Texas directs that the Commission "shall run and mark the boundary lines between the Territories of the United States and the State of Texas," as follows:

"Beginning at a point where a line drawn north from the intersection of the thirty-second degree of north latitude with the western bank of the Sabine River crosses the Red River, and thence following the course of said river westwardly to the degree of longitude one hundred west from London and twenty-three degrees west from Washington, as said line was laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818, and designated in the treaty between the United States and Spain made February 22, A. D. 1819."

Section 2 provides that "all necessary notes, maps, and other papers" shall be reported, "in order that in fixing that part of the boundary between the Territories of the United States and the State of Texas, the question may be definitely settled as to the true location of the one hundredth degree of longitude west from London, and whether the North Fork of Red River or the Prairie Dog Fork of said river is the true Red River designated in the treaty between the United States and Spain, made February 22, 1819." It further provides the "Commissioners shall be guided by actual surveys and measurements, together with such well-established marks, natural and artificial, as may be found, and such well-authenticated maps as may throw light on the subject," "and when the main or principal Red River is ascertained, as agreed upon in said treaty of 1819, and the point is fully designated" where the one hundredth degree of west longitude crosses Red River "the same shall be plainly marked and defined as a corner in said boundary, and such Commissioners shall establish such other permanent monuments as may be necessary to mark their work."

ASSUMPTIONS.

I. It is assumed as a truth conceded by the Joint Commission that the State of Texas, under and by virtue of the several treaties and concessions between the United States and the Republic of Mexico and the United States and the Republic of Texas, is now subrogated to and entitled to every right, privilege, and title concerning the boundary in dispute to which the Kingdom of Spain was entitled under the treaty of February 22, 1819.

II. It is assumed that the Joint Commission must ascertain and mark the point where the one hundredth meridian of west longitude crosses Red River, in accordance with the terms of the treaty of 1819.

III. It is further assumed that in finding the point where the one hundredth degree of west longitude crosses Red River in accordance with the terms of the treaty of 1819, that if the one hundredth degree of west longitude shall cross Red River at a point west and north of where Melish's map, made part of said treaty, apparently fixed it, and west and north of the confluence of what is now known as the North Fork and the Prairie Down Town Fork of Red River, then, and in that event, it will be the duty of the Commission to ascertain which one of the said streams was the Rio Roxo of Nachitoches, or

Red River, according to the terms of the said treaty of 1819, and in case of disagreement as to which was the Red River of the treaty to establish the one hundredth meridian on both of said streams.

ISSUES PRESENTED ON PART OF UNITED STATES RESTATED AND DENIED.

I. The issues made alleging that the one hundredth degree of west longitude from London crosses the Prairie Dog Town or South Fork of Red River west of its junction with the North Fork of Red River as ascertained by observations and surveys made by different parties and under different conditions as described in the statement of the proposition is denied; because the same was ascertained and located without the knowledge or presence of Texas, was made ex parte and contradicts the location of said meridian line by Melish's map, made part of the treaty, which fixes the one hundredth degree of west longitude on said map relative to certain well-known and permanent natural objects, such as the great bend of the Arkansas River, the mouth of the Canadian River, where it empties into the Arkansas; the range of Wichita Mountains, stretching along the course of the Rio Roxo on the east and north side thereof; the bend of the Red River to the northward as shown on said map, the watershed and great basin toward the source of Red River. These and others then and now exist and no doubt influenced and convinced the framers of the treaty that the degree of west longitude was far to the eastward of the location of said meridian now contended for by the United States. And this location of said meridian claimed also contradicts the finding and location thereof made by the United States under the direction of Capt. R. B. Marcy in 1852. And upon the said issue presented on the part of the United States, the Texas Commission reserve the right any time during the progress of these proceedings to offer evidence and argument in support of said meridian being located according to Melish's map made part of the treaty.

II. By the terms of the issues presented it is affirmatively alleged and declared that the South Fork or Praire Dog Town Fork of Red River is and was the Rio Roxo of Natchitoches or Red River described in the treaty of 1819. This is denied. On the contrary it is alleged and claimed on the part of Texas that the true "Rio Roxo of Natchitoches" or "Red River," described in the said treaty and delineated on Melish's map, was what was named and styled the North Fork of Red River for the first time, in 1852, by Capt. R. B. Marcy, and has since been so called. Because said stream was, at the date of said treaty, and for a long time prior thereto, well known to civilized man, and was, in fact, delineated on Melish's map, constituting part of the treaty as the Rio Roxo or Red River; and the true boundary line was intended to follow the course of said stream until the one hundredth degree of west longitude crossed it, and not the Prairie Dog Town Fork, which was unknown to civilized man at the date of the treaty, was not discovered until 1852, and was never delineated on any map until Capt. R. B. Marcy, who discovered said stream, made his report thereof.

AFFIRMATIVE ISSUES AND CLAIMS OF TEXAS.

I. Texas alleges and will support by evidence that under and by virtue of the treaty of February 22, 1819, between the United States and Spain, that part of the boundary line now in controversy is and was a natural water-course then and there declared to be the Rio Roxo of Natchitoches or Red River, and that part of the said line now in dispute should be run and established as follows: Beginning at a point on the Rio Roxo of Natchitoches, or Red River, where a line due north from a point where the thirty-second degree of north latitude crosses the west bank of the Sabine River, "thence following the course of Rio Roxo westward to the one hundredth degree of longitude west from London, and the twenty-third from Washington; thence crossing the said Red River, and running thence by a line due north," etc. That where the one hundredth degree of longitude crosses said river the corner in the said boundary line of the treaty should be established.

II. Texas alleges and will support by evidence that the Rio Roxo of Natchitoches. or Red River, described in the said treaty is the continuation of said stream from the point of beginning described in proposition number I, now known and called the North Fork of Red River, but at the date of the treaty and for a long period before that time well known and actually delineated on Melish's map, made part of the treaty, as the Rio Roxo or Red River, and that this very stream was in fact the stream known and designated by the treaty as constituting the boundary line in controversy, and not the Prairie Dog Town or South Fork of Red River, which was not known to civilized man, delineated on any map at the date of the treaty, nor in fact discovered until 1852 by Capt. R. B Marcy.

III. That if in ascertaining and locating the true one hundredth degree of longitude west from London, and 23° west from Washington, the said meridian shall be found to cross both the said Prairie Dog Town Fork and said North Fork of Red River, in that case Texas alleges that the said meridian should be located and established on the said North Fork as the true corner in said boundary, the said North Fork being in fact and truth the Rio Roxo or Red River intended by and described in said treaty of 1819.

In submitting the statement, issues, and claims on the part of Texas, the commissioners have done so with the lights before them, and may have committed some errors that will require a change, and if upon a more thorough examination into the evidence hereafter to be introduced the views here presented shall require modification, the Commission will deem it a duty to follow the light of truth into whatever field it may lead them.

J. T. BRACKENRIDGE,
Chairman T. B. C.

COL: S. M. MANSFIELD,
Chairman of the Commission on the part of the United States.

The Commission then (at 2.40 p. m.) adjourned to meet at the call of the chairman.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

THURSDAY, *March*, 11, 1886.

The Commission met, pursuant to the call of the chairman, at 10.10 a. m.

Present: All the members of both Commissions except Mr. Burges of the Commission on the part of Texas.

The secretary then read the following statement of the United States Commission:

[Office of Joint Commission between the United States and State of Texas.]

GALVESTON, TEX., *March* 10, 1886.

SIR: In reply to your paper presented and read at the last meeting of the Joint Commission, the Commission on the part of the United States have the honor to present the following rejoinder:

This paper, in answer to the issues on the part of the United States, submits certain positions assumed as conceded and requiring no proof. A silence on our part might lead to the belief that our views coincided with those of the Commission for Texas. We therefore deem it our duty to state frankly to what extent we regard these assumptions as self evident.

I. We agree with the first assumption as stated, excepting in so far as the State of Texas by her own act or acquiescence may have already committed herself to a definite and specific interpretation of the treaty or some part thereof.

II. We see no reason to dissent from the second assumption, which appears to be a quotation from our instructions embodied in the President's order.

III. With regard to the third assumption, we agree that it is the duty of the Joint Commission to ascertain whether the North Fork or the Prairie Dog Town Fork is the true Red River of the treaty; but we can not find that the act of Congress or that of the Texas legislature authorizes the Commission to mark and define the point of intersection until it is ascertained which is the main or principal Red River as agreed upon in the treaty of 1819.

After making these assumptions, to which the United States Commission assent with the above provisos, the Commission on the part of Texas, for the purpose of narrowing the controversy to the fewest possible propositions consistent with the grave duties imposed and the results to be attained, reassert and deny those of our issues from which they dissent, and submit the issues and claim of Texas to be supported by evidence and argument. Hence we infer that the Texas Commission does not deny that the Prairie Dog Town Fork is the larger nor that it would justly be regarded as the main stream, except for the reason, which they allege, that the North Fork was at the date of said treaty, and for a long time prior thereto, well known to civilized man, and was in fact delineated in Melish's map, constituting part of the treaty, as the Rio Roxo or Red River.

We will be glad to hear and consider any evidence that will tend to show that this fork was so designated, and on our part we herewith offer the following documents in support of our assertion. We do not claim for these maps the accuracy that could be attained by original observations in the field; we do not even find an exact coincidence between the two maps; nor have we positive evidence of the exact result of the astronomical determinations on which they were based; but we believe that we can, from these and other maps and surveys, establish the points referred to in our papers with re-

gard to the relative size of the streams. If, however, the Texas Commission does not consider the results of previous surveys sufficient to establish these points, we are ready to co-operate with them in the field operations necessary to decide them, such as running out together the water-shed between and around these streams and their tributaries, measuring and gauging them at different periods, and meandering their courses together.

REFERENCES.

Map of the United States west of the Mississippi River, Chief of Engineers, U. U. A., 1883. Map of Indian Territory, Texas, and New Mexico, by Lieut. L. H. Orleman, 1875. Report of United States Boundary Commissioner Clark, Senate Ex. Doc. No. 70, forty-seventh Congress, first session. Humboldt's New Spain and Marcy's report. The map of the United States is the latest issued from the War Depattment on a large scale, and we believe is correct in its representation of the disputed territory and of the basins of the North and Prairie Dog Town Forks.

The black lines upon the red and black map were reduced from this map, and it is herewith introduced to prove the accuracy of the former, on which were measured the angles between the rivers and the forks mentioned in the summary of the first paper.

The report of the United States commissioner is presented to show that he found the Prairie Dog Town Fork wider than the North Fork at its intersection with the 100th meridian, and for other reasons.

The map of the Indian Territory, etc., signed by Lieut. Orleman, was compiled from maps of scouts and surveys made up to the date of its issue. He quotes the authorities from which his map is compiled, among others Captain Clous, who was acting engineer officer and astronomer of General Mackenzie's command. The upper Red River is, we believe, constructed according to Captain Clous's observations, and the opinions of the United States commissioners with regard to the relative length of the two forks was based upon measurements on this map.

The report of Captain Marcy is presented to show that he regarded the Prairie Dog Town Fork as the main Red River, and for other purposes.

Humboldt's New Spain is presented to substantiate our statement in the first paper regarding the errors of Melish's map.

We hope soon to be able to offer other documentary evidence bearing upon the points at issue, among others a photograph of Melish's map attached to the treaty.

With regard to the right which the Texas Commission reserves at any time during the progress of the proceedings to offer evidence and argument to show that the one hundredth meridian of west longitude from London does not cross the Prairie Dog Town Fork of Red River west of its junction with the North Fork, we can only state that we find it hard to believe that Melish's map will prove more accurate than the subsequent observations which have been so carefully made and so repeatedly tested; but we are ready at any time to determine this intersection by astronomical observations on the spot whenever the Texas Commission will co-operate with us. If, however, it shall be found from evidence to be produced that the North Fork is the true boundary, we will co-operate with them in marking the corner of the boundary at that point. We are also ready and prepared, whenever the Texas Commission will co-operate with us, to make such other determinations in the field as may be necessary to determine which fork is the Red River.

S. M. MANSFIELD,
Chairman United States Boundary Commission.

Mr. J. T. BRACKENRIDGE,
Chairman Texas Boundary Commission.

The Commission then took a recess until 12 o'clock, at which time business was resumed, with all members present except Mr. Burges.

The Commission on the part of Texas then presented and read the following:

OFFICE JOINT COMMISSION ON BOUNDARY,
Galveston, Tex., March 11, 1886.

SIR: Your reply, denial, qualification, and restatement of issues on boundary presented, and made part of the record to-day, we have considered, and in response thereto submit the following:

"The Texas Commission denied the fact alleged, that the one hundredth degree crossed the Prairie Dog Town River, not because it may not be found true, but because Texas was never a party to any observation or survey made thereof as stated, but if scientific observations by both parties locate said meridian on said stream we will readily agree to that truth found, but not that the boundary described in the treaty is at that point. And for the same reason we deny that the Ke-che-ah-que-ho-no River, or Prairie Dog Town Fork, so called, is wider, larger, and drains a larger area of territory; all this may be true, and we may admit it when on the field, as, in the view held by the Texas Commission,

these, if true, do not determine the real question. We submit that if now for the first time the Joint Commission were called upon to examine the Red River, embracing the said two forks, and to the sources thereof, and no names had been applied thereto, and the single fact was to be found which was the main stream of Red River, then the ordinary rules applied to all rivers would govern; the greater width of the stream, length, flow of water, and area drained, would be held the main river, and no doubt this finding would be unanimous. Hence we submit that if a part or all these, to wit, the greater length, flow, width, and area should be found with the Ke-che-ah-que-ho-no River, still the case is not made for the United States. The real question is, was the North Fork the Rio Roxo of the treaty, and laid down on Melish's map, or was the Prairie Dog Town River, which was known by the framers of the treaty, which was known prior to that time, which was laid down on Melish's map, which stream, whether it be large or small, long or short, wide or narrow, deep or shallow, was really intended by the treaty? And while the Texas Commission are willing, if you deem it necessary, to co-operate in finding the facts named as to the relative size of the two streams, yet our evidence will not be directed to that point, but on the contrary to that Rio Roxo described, known, and intended in the treaty, which is, when found, the boundary line.

"And if in the progress of the investigation of questions presented, this evidence should disclose the necessity of introducing a new issue by either side and the waiving of an issue already presented, we think the same should be allowable, inasmuch as the Texas Commission are moved by a spirit of fairness and liberality and will spare no pains or expense to reach a fair and truthful solution and settlement of the issues in controversy between the two governments."

J. T. BRACKENRIDGE,
Chairman.

Col. S. M. MANSFIELD,
Chairman United States Commission.

Mr. Herndon then offered the following resolutions:

"Whereas the pleadings presenting the issues of the United States and State of Texas on the question of boundary have been submitted to the Joint Commission on boundary accepted and made part of the record;

"And whereas the commission on the part of Texas consider it impossible to now, and for some time, offer the necessary evidence to support the issues presented, because the evidence desired is found in histories, treaties, official correspondence, messages, reports of officers, committees, oral evidence, maps and charts, requiring time to collect, select. arrange. and print the same so it can be offered in consecutive order and reduced in volume ready for use; and until the evidence that can be had is adduced on both sides, it is submitted that it would not be wise to go into the field, because much of the work in the field may be rendered unnecessary by this delay; and the Texas part of the Joint Commission are not willing to go into the field until that time, and ask the adoption of the following resolution:

"*Resolved*, I. That the Joint Commission do now adjourn until the 15th day of June, 1886, to meet at ——— ———, then and there to hear, receive, and consider all evidence that may be offered by both parties under the issues presented.

"II. That during said period of adjournment either party may take the testimony of any witness desired by propounding direct interrogatories to such witness in writing, and the chairman of the Commission seeking the testimony submit said direct interrogatories to the chairman of the Commission on the other side, who in ten days after the receipt thereof shall add such cross-interrogatories to said witness as may be desired and return the said direct and cross interrogatories to the said chairman seeking the testimony. And the witness may answer said direct and cross interrogatories before any notary public or United States commissioner, who will cause such witness to subscribe and be duly sworn to the same, and then and there seal up the original interrogatories and answers of the witness thereto and make the following indorsement on the envelope containing the same: Deposition of ——— ——— taken before ——— ———, (a notary public or United States commissioner), and then direct to the chairman propounding the direct interrogatories."

Which resolution being adopted, the Commission, at 1.30 p. m. adjourned to meet on the 15th day of June next at such place as might be designated by the chairman of the Commission on the part of Texas.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

The above is a correct record of all proceedings of the Joint Commission up to date.

S. M. MANSFIELD,
Major of Engineers, Bvt. Lieut. Col. U. S. A.,
Chairman United States Commission.
J. T. BRACKENRIDGE,
Chairman of the Texas Commission.

AUSTIN, TEX., *Tuesday, June* 15, 1886.

The Commission met, pursuant to adjournment, at 12.30 p. m.

Present: All the members except Mr. Burges, of the Commission on the part of Texas.

The secretary then opened the envelopes containing the depositions of (1) John S. Ford, (2) Hugh F. Young, and (3) G. C. Erath and S. P. Ross, with a statement of E. B. Turner, United States judge, which depositions and statement were immediately delivered to the secretary of the Commissioners on the part of Texas, being part of the evidence for the State.

Adjourned at 1.30 p. m. to meet to-morrow at 10 a. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Wednesday, June* 16, 1886.

The Commission met at 10 a. m., pursuant to adjournment.

Present: All the members.

The Commissioners on the part of the United States then presented the following evidence and summary of the same:

The following documents are offered by the Commissioners on the part of the United States in substantiation of their previous statements:

(1) Extracts from Bean's narrative, giving the experience of Philip Nolan and his followers in 1800, who appear to have been the first Americans to penetrate the country west of Louisana. They met some Indians who lived on the South Fork of Red River.

(2) Extract from an account of Long's expedition, showing the ignorance of the geography of upper Red River prior to his explorations in 1819 and 1820, and giving an account of the expedition sent out by the United States Government from Louisiana to explore the river in 1806.

(3) Extract from an account of Pike's expedition, describing one made in 1806, by the Spaniards, under Lieutenant Malgares, who was sent by his Government to intercept another party of Americans, under Pike, who were ascending the Arkansas to discover the source of Red River. Lieutenant Malgares descended the Canadian and returned by the Arkansas.

(4) Extract from Humboldt's New Spain, quoted in our first statement; also the list of the authorities used in compiling his map, and the description of the knowledge, or rather of the ignorance, of the geography of Ishland and northern Texas at the date of its publication.

(5) Extract from Darby's Emigrant's Guide, 1818, giving a geographical account of Texas. He confirms the inference made in our first statement with regard to the geographical theories upon which the maps of western Texas were based. He calls attention to the similarities between the imaginary course of Red River and the big bend of the Rio Grande, and deplores the utter and absolute ignorance concerning the middle and upper courses of Red River at the time his work was published.

(6.) Extract from Melish's geographical description of the United States, intended to accompany his map of 1818, upon which the theory was based, in which he states that for the Spanish part Humboldt's very excellent map was selected as the basis, use being made of Pike's travels for filling up some of the details, but that important alterations and additions were made upon the map while it was in progress in order to incorporate the valuable information furnished him by Mr. Darby, above mentioned.

(7.) Extract from a later edition of Melish's work, dated 1882, in which he stated that Long's discoveries in 1819 and 1820 "have given an entire new view of Red River. It has not yet been explored, but it is presumed that it rises in the mountains southeast from Santa Fé and runs a southeastwardly course for some time and then eastward. It runs nearly in that direction to the upper settlements of the United States, to which point it has been surveyed." He further states that Natchitoches is the most remote town in the United States.

(8) Extract from State papers, containing the statement of Louis de Onis to the Secretary of State, December 12, 1818, which proves conclusively that the region in question was unknown to the framers of the treaty. The representative of the Spanish Government regarded Melish as an uninformed and interested geographer, who run his lines as they were dictated to him and thus disposed of the dominions of Spain as suited his wishes.

(9) Extract from the account of Long's expedition to the Rocky Mountains in 1819 and 1820, describing that portion of his explorations in which he mistook the sources of the Canadian River for those of Red River of Natchitoches. The author states nothing was known of the latter at the date of the publication of the work, 1823.

(10) Kendall's narrative of an expedition started from Austin in 1841, which, marching north, struck the Pease River, which he mistook for the main Red River, but soon discovering their mistake, crossed to the main river, which they followed up to its source, and then crossed the divide to the Canadian, which they struck at the Truxillas.

(11) Extract from a report of Captain Marcy's explorations in 1849, when, on returning from Santa Fé, he first learned from the Indians the names of the two forks of the Red River, by which they are now designated.

(12) Extract from Captain Marcy's explorations of Red River in 1852, which he explored to its sources, and discovered that the Ke-che-ah-que-ho-no was the main Red River.

(13) Extract from Kennedy's History of Texas, 1841, stating that the Brazos was formerly called the Colorado, or Red River, and giving an account of the early settlement of San Saba.

(14) Humboldt's map, 1804.
(15) Pike's map.
(16) Darby's map.
(17) Melish's map, 1818.
(18) Long's map, 1820.
(19) Carey & Lee's map, 1822.
(20) Emery's map, 1844.
(21) Cordova's map of Texas, 1849.
(22) Marcy's map, 1852.
(23) Brown & Fairbank's map.
(24) Clark's map, 1861.
(25) Gillespie's map, 1876.
(26) Disturnell's map of Mexico, 1846.
(27) Pressler & Langerman's map, 1879.
(28) Lieut. L. H. Orlemand's map.
(29) Map Chief of Engineers, 1881.
(30) Red and black map mentioned in the first statement.
(31) Treaty of 1828 between the United States and Mexico.
(32) Treaty 1838 between United States and Texas.

I.

[History of Texas from its first settlement, in 1685, to its annexation to the United States, in 1846, by H. Yoakum, esq.; in two volumes. Redfield, 34 Beekman street, New York, 1855. Volume 1, page 405, line 29.]

"In about six days' journey we came to Trinity River, and, crossing it, we found the big open prairies of that country. We passed through the plains till we reached a spring, which we called the Painted Spring, because a rock at the head of it was painted by the Comanche and Pawnee nations in a peace that was made there by these two nations. In the vast prairie there was no wood or any other fuel than buffalo dung, which lay dry in great quantities. But we found that the buffalo had removed, and were getting so scarce that in three days after passing the spring we were forced, in order to sustain life, to eat the flesh of wild horses, which we found in great quantities. For about nine days we were compelled to eat horse flesh, when we arrived at a river called the Brazos. Here we found elk and deer plenty, some buffalo, and wild horses by thousands.

"We built a pen and caught about three hundred of these wild horses. After some days the Comanche nation came to see us; they were a party of about three hundred men, women, and children. We went with them to the South Fork of Red River to see their chief, by the name of Nicoroco, where we staid with them a month. A number of them had arrows pointed some with stone and others with copper. This last they procured in its virgin state in some mountains that run from the river Missouri across the continent to the Gulf of Mexico. During our stay with their chief four or five nations that were at peace between came to see us, and we were great friends." (Page 403 says this was in 1800.)

II.

[Account of an expedition from Pittsburgh to the Rocky Mountains, performed in the years 1819, 1820, under the command of Maj. S. H. Long, United States Topographical Engineers. In three volumes. London; printed for Longman, Hurst, Rees, Orme and Brown, Paternoster-Row, 1823. Vol. III, page 166, line 16.]

"Red River takes its name from the color of its water, which is in time of floods of a bright red, and partakes more or less of this color throughout the year. There can be no doubt the coloring matter on which this tinge depends is derived from the red sand-

stone of a salt formation already described when speaking of the sources of the Canadian River of Arkansas, although no person qualified to give a satisfactory account of the country has hitherto traced Red River to that formation. We propose to add some brief notices of this important river, derived from the unpublished materials of the exploring party sent out by the Government of the United States in 1806; also from the notes of Major Long, who visited the upper settlements in 1817, not neglecting such additional information from the works of Darby, Nutall, and others who have written of Louisiana, as may appear deserving of confidence.

"Red River was explored at a very early period by the French, but their examinations appear to have extended no farther than to the country of the Natchitoches, and the Cadoes; and although subsequent examinations have a little enlarged our acquaintance with its upper branches, we are still unfortunately ignorant of the position of its sources. Three years after the cession of Louisiana to the United States, a small party known by the name of the "Exploring Expedition of Red River," and consisting of Captain Sparks, Mr. Freeman, Lieutenant Humphrey, and Dr. Custis, with 17 private soldiers, 2 non-commissioned officers, and a black servant, embarked from Saint Catherine's Landing, near Natchez, on board several barges and small boats, with instructions to ascend Red River to its sources. On the 3d of May, 1806, they entered Red River, expecting to be able to ascend with their boats to the country of the Pawnee Piqua Indians. Here it was their intention to leave their boats, and packing their provisions on horses which they should purchase from the Pawnees, they were to "proceed to the top of the mountains," the distance being, as they believed, about 300 miles.

"On the 19th of May they arrived at Natchitoches, distant from the Mississippi 184 miles 266 perches, measured by log-chain and time. At this place they delayed some days; and having received information that their progress would be opposed by the Spaniards, they resolved to increase the strength of their party by retaining a detachment which had been ordered by the Secretary of War to join them at Natchitoches."

[Same, Vol. III, page 174, line 15.]

"The Spaniards being greatly superior in numbers, and expressing a determined resolution to fulfill their orders, which were to prevent, at all hazards, the farther progress of the exploring expedition, the officers of that party reluctantly consented to relinquish their undertaking. The spot where this interruption took place is 230 miles by water above the Coashatay village, consequently 635 miles above the mouth of Red River.

"Below this point it appears the river and the country lose, in a great measure, the peculiar characters which belong to the region of recent alluvial lands near the mouth of the river. Swamps, bayous, and lagoons are less frequent; the forests are more open, the trees smaller, and the soil less fertile and open; meadows more frequent here than below. A portion of Red River above, between this point and the upper settlements, is but imperfectly known.

"The average direction of Red River as far as it has been hitherto explored, from the confluence of the Kiamesha, in latitude 33° 30′, to its junction with the Mississippi, in latitude 31° 5′, is from northwest to southwest. Above the Kiamesha it is supposed to flow more directly from west to east. The streams tributary to Red River are comparatively small and few in number. Above the Washita the principal are the Little River of the South and the Little River of the North, both emptying near the northwestern angle of the State of Louisiana, and both hitherto little known. The next in order is the Kiamesha, rising in the Ozark Mountains, opposite the Poteau, and entering Red River about 1,000 miles from the Mississippi. The Kiamesha has been explored from its sources to its confluence by Major Long, who first visited it in 1817."

III.

[An account of expeditions to the sources of the Mississippi and through the western parts of Louisiana, to the sources of the Arkansas, Kansas, Laplatte, and Pierre Juan Rivers, * * * during the years 1805, 1806, and 1807, by Maj. Z. M. Pike, Philadelphia; 1810. Page 142. Foot-note.]

"I will here attempt to give some memoranda of this expedition, which was the most important ever carried on from the province of New Mexico, and in fact the only one directed northeast except that mentioned by the Abbe Roynal (in his history of the Indies) to the Pawnees, of which see a more particular account hereafter. In the year 1806 our affairs with Spain began to wear a very serious aspect, and the troops of the two Governments almost came to actual hostilities on the frontiers of Texas and the Orleans territory. At this time, when the matters bore every appearance of coming to a crisis, I was fitting out for my expedition from Saint Louis, where some of the Spanish

emissaries in that country transmitted the information to Major Merior and the Spanish council at that place, who immediately forwarded on the information to the then commandant of Nacogdoches (Capt. Sebastian Rodrerigues), who forwarded it to Colonel Cordero, by whom it was transmitted to the seat of government. This information was personally communicated to me, as an instance of the rapid means they possessed of transmitting the information relative to the occurrences transacting on our frontiers. The expedition was then determined on, and had three objects in view, viz:

"(1) To descend the Red River, in order, if he met our expedition, to intercept and turn us back, or should Major Sparks and Mr. Freeman have missed the party from Nacogdoches, under the command of Captain Viana, to oblige them to return and not penetrate further into the country, or make them prisoners of war.

"(2) To explore and examine all the internal parts of the country from the frontiers of the province of New Mexico to the Missouri, between the La Platte.

"(3) To visit the Tetaus, Pawnees Republic, Grand Pawnees, Pawnee Mahaws, and Kans. To the head chief of each of those nations the commanding officer bore flags, a commission, grand medal, and four mules, and with all of whom he had to renew the chains of ancient amity which was said to have existed between their father, His Most Catholic Majesty, and his children, the red people.

"The commanding officers also bore positive orders to oblige all parties or persons in the above specified countries either to retire from them into the acknowledged territories of the United States, or to make prisoners of them and to conduct them into the province of New Mexico. Lieut. Don Facundo Malgares, the officer selected from the five internal provinces to command the expedition, was an European (his uncle was one of the royal judges of the Kingdom of New Spain), and had distinguished himself in several long expeditions against the Apaches and other Indian nations, with whom the Spaniards were at war. Added to these circumstances, he was a man of immense fortune and generous in its disposal almost to profusion; possessed a liberal education, high sense of honor, and a disposition formed for military enterprise. This officer marched from the province of Biscay with 100 dragoons of the regular service, and at Santa Fé (the place where the expedition was fitted out from) he was joined by 500 of the mounted militia of that province, armed after the manner described by my notes on that subject, and completely equipped with ammunition, etc , for six months, each man leading with them, by order, two horses and one mule. The whole number of their beasts was 2,075. They descended the Red River 233 leagues, met the grand bands of the Tetaus, held councils with them, then struck off northeast, and crossed the country to the Arkansaw, where Lieutenant Malgares left 240 of his men with the lame and tired horses, whilst he proceeded on with the rest to the Pawnee Republic. Here he was met by the chiefs and warriors of the Grand Pawnees, held councils with the two nations, and presented them with the flags, medals, etc., which were destined for them. He did not proceed on to the execution of his mission with the Pawnee Mahaws and Kans, as he represented to me, from the poverty of their horses and the discontent of his own men, but as I conceive, from the suspicion and discontent which began to rise between the Spaniards and the Indians, the former wishing to avenge the death of Villineuve and party, whilst the latter possessed all the suspicions of conscious villainy deserving punishment. Malgares took with him all the traders he found there from our country, some of whom, having been sent to Natchitoches, were in abject poverty at that place on my arrival, and applied to me for means to return to Saint Louis. Lieutenant Malgares returned to Santa Fé the —— of October, when his militia was disbanded; but he remained in the vicinity of that place until we were brought in, when he, with dragoons, became our escort to the seat of government."

Page 205 says Pike was captured February 27, 1807, and page 276 says he reached Natchitoches July 1, 1807.

IV.

[Political Essay on the Kingdom of New Spain, by Alexander de Humboldt. Translated from the original French by John Black. New York: Printed and published by I. Riley. 1811. Vol. I, page LXXI, line 25.]

"As to the countries conterminous with New Spain, we have used for Louisiana the fine map of the engineer Lafond, and for the United States the map of Arrowsmith, rectified from the observations of Rittenhouse, Ferrer, and Endicot."

[Vol. I, page LXVI, line 1.]

"It is a false application of the principles of hydrography," etc., already quoted in our first paper.

[Same, Vol. II, page 214, line 1.]

"In the northern part of New Mexico, near Taos, and to the north of that city, rivers take their rise which run into the Mississippi. The Rio de Pecos is probably the same with the Red River of the Natchitoches, and the Rio Napestla is perhaps the same river which, farther east, takes the name of Arkansas."

[Vol. II, page 185, line 31.]

"Since the cession of Louisiana to the United States, the bounds between the province of Texas and the county of Natchitoches (a county which is an integral part of the confederation of American republics) have become the subject of a political discussion, equally tedious and unprofitable. Several members of the Congress of Washington were of opinion that the territory of Louisiana might be extended to the left bank of the Rio Bravo del Norte. According to them all, the country called by the Mexicans the province of Texas anciently belonged to Louisiana. Now, the United States ought to possess this last province in the whole extent of rights in which it was possessed by France before its cession to Spain, and neither the new denominations introduced by the viceroys of Mexico nor the progress of population from Texas towards the east can derogate from the lawful title of the Congress. During these debates the American Government did not fail frequently to adduce the establishment that M. de Lasale, a Frenchman, formed about the year 1685, near the bay of St. Bernard, without having appeared to encroach on the rights of the crown of Spain.

"But, on examining carefully the general map which I have given of Mexico and the adjacent countries on the east, we shall see that there is still a great way from the Bay of St. Bernard to the mouth of the Rio del Norte. Hence the Mexicans very justly allege in their favor that the Spanish population of Texas is of a very old date, and that it was brought, in the early periods of the conquest, by Linares, Revilla, and Camargo, from the interior of New Spain; and that of M. de Lasale, on disembarking to the west of the Mississippi, found Spaniards at that time among the savages whom he endeavored to combat. At present the intendant of San Luis Potosi considers the Rio Mermentas, or Mexicana, which flows into the Gulf of Mexico to the east of the Rio de Sabina, as the eastern limit of the province of Texas, and consequently of his whole intendancy.

"It may be useful to observe here that this dispute as to the true boundaries of New Spain can only become of importance when the country, brought into cultivation by the colonists of Louisiana, shall come into contact with the territory inhabited by Mexican colonists; when a village of the province of Texas shall be constructed near a village of the county of the Opelousas. Fort Clayborne, situated near the old Spanish mission of the Adayes (Adaes or Adaisses), on the Red River, is the settlement of Louisiana which approaches nearest to the military posts (presidios) of the province of Texas; and yet there are nearly 68 leagues from the presidio of Nacogdoches to Fort Clayborne. Vast steppes, covered with gramina, serve for common boundaries between the American confederation and the Mexican territory. All the country to the west of the Mississippi, from the Ox River to the Rio Colorado of Texas, is uninhabited. These steppes, partly marshy, present obstacles very easily overcome. We may consider them as an arm of the sea which separates adjoining coasts, but which the industry of new colonists will soon penetrate. In the United States the population of the Atlantic provinces flowed first towards the Ohio and the Tennessee, and then towards Louisiana. A part of this fluctuating population will soon move farther to the westward. The very name of Mexican territory will suggest the idea of proximity of mines; and on the banks of the Rio Mermentas the American colonist will already, in imagination, possess a soil abounding in metallic wealth. This error, diffused among the lower people, will give rise to new emigrations; and they will only learn very late that the famous mines of Catorce, which are nearest to Louisiana, are still more thon 300 leagues distant from it.

"Several of my Mexican friends have gone the road from New Orleans to the capital of New Spain. This road, opened by the inhabitants of Louisiana who came to purchase horses in the provinces internas, is more than 540 leagues in length, and is consequently equal to the distance from Madrid to Warsaw. This road is said to be very difficult, from the want of water and habitations; but it presents by no means the same natural difficulties as must be overcome in the tracks along the ridge of the Cordilleras from Santa Fé, in New Granada, to Quito, or from Quito to Cusco. It was by this road of Texas that an intrepid traveler, M. Pages, captain in the French army, went in 1767 from Louisiana to Acapulco. The details which he furnishes relative to the intendency of San Luis Potosi, and the road from Queretaro to Acapulco, which I traveled thirty years afterward, display great precision of mind and love of truth; but unfortunately this traveler is so incorrect in the orthography of Mexican and Spanish names that we can with difficulty find out from his descriptions the places through which he passed. The road from Louisiana to Mexico presents very few obstacles until the Rio del Norte,

and we only begin from the Saltillo to ascend towards the table-lands of Anahuac. The declivity of the Cordillera is by no means rapid there; and we can have no doubt, considering the progress of civilization in the new continent, that land communication will become gradually very frequent between the United States and New Spain. Public coaches will one day roll on from Philadelphia and Washington to Mexico and Acapulco.

"The three counties of the State of Louisiana, or New Orleans, which approach nearest to the desert country considered as the eastern limit of the province of Texas, are, reckoning from south to north, the counties of the Attacappas, of the Opeloussas, and of the Natchitoches. The latest settlements of Louisiana are on a meridian which is twenty-five leagues east from the mouth of the Rio Mermentas. The most northern town is Fort Clayborne, of Natchitoches, seven leagues east from the old situation of the mission of Adayes. The northeast of Clayborne is the Spanish Lake, in the midst of which there is a great rock covered with stalactites. Following this lake to the south-southeast, we meet in the extremity of this fine country, brought into cultivation by colonists of French origin, first, with the small village of Saint Landry, three leagues to the north of the sources of the Rio Mermentas; then the plantation of S. Martin; and lastly, New Iberia, on the River Teche, near the canal of Bontet, which leads to the lake of Tase. As there is no Mexican settlement beyond the eastern bank of the Rio Sabina, it follows that the uninhabited country which separates the villages of Louisiana from the missions of Texas amounts to more than 1,500 square leagues. The most southern part of these savannas, between the bay of Carcusin and the bay of La Sabina, presents nothing but impassable marshes. The road from Louisiana to Mexico goes, therefore, farther to the north, and follows the parallel of the thirty-second degree. From Natchez travelers strike to the north of the lake Catavuillon, by Fort Clayborne, of Natchitoches; and from thence they pass by the old situation of the Adayes Chichi and the fountain of Father Gama An able engineer, M. Lafond, whose map throws much light on these countries, observes that 8 leagues north from the post of Chichi there are hills abounding in coal, from which a subterraneous noise is heard at a distance like the discharge of artillery. Does this curious phenomenon announce a disengagement of hydrogen produced by a bed of coal in a state of inflammation? From the Adayes the road of Mexico goes by San Antonio de Bejar, Laredo (on the banks of the Rio Grande del Norte), Saltillo, Charcas, San Luis Potosi, and Queretaro to the capital of New Spain. Two months and a half are required to travel over this vast extent of country, in which, from the left bank of the Rio Grande del Norte to Natchitoches, we continually sleep *sub dio*."

V.

[The Emigrants' Guide to the Western and Southwestern States and Territories, comprising a geographical and statistical description of the States of Louisiana, etc. Accompanied by a map of the United States, including Louisiana, projected and engraved expressly for this work. By William Darby. New York: Published by Kirke & Mercein. 1818. Page 83, line 37.]

"Texas is bounded west and southwest by the Rio Grande del Norte, southeast by the Gulf of Mexico, east by the State of Louisiana, and northeast and north by Red River. Its greatest length is from the mouth of the Rio Grande del Norte to the sources of Red River, about 800 miles; its greatest breadth, from the northwest angle of the State of Louisiana in a southwest direction to the Rio Grande del Norte, 500 miles. Estimated by the rhombs on Melish's map, Texas extends over 240,000 square miles, or as extensive as New York, New Jersey, Pennsylvania, Maryland, Virginia, Ohio, and Kentucky.

"The climate must vary considerably. The mouth of Rio Grande del Norte is in 25° 55′ north latitude; the head of Red River is in 37° north latitude. According to the information derived from General Pike, on the high table-land upon the headwaters of the Red and Arkansas Rivers the cold is excessive. This respectable testimony needs no further authority to give it credence; but if it did need corroborative proof, the proof is afforded by the low temperature experienced on the shores of the Mexican Gulf.

"Though, taken as a whole, Texas can not be considered a fertile country, yet on so vast an extent there are many very fertile tracts. Red River will no doubt admit of settlement along its whole length. The same may be said of several of the other streams; and though the population can not be very compact, yet the individuals that compose it may be free and happy. The air of this region is, according to every account yet made public, pure, serene, and in the highest degree healthful.

"The pursuits of the people of the interior of the country will be, it is most probable, forever pastoral. The soil, the want of wood in many places, and remoteness from large commercial ports will all combine to perpetuate the present order of things in that extensive and in many respects delightful country.

"In point of geological structure Texas is remarkably regular. Resting upon the Rio Grande del Norte as a base, the country lies in the form of an immense triangle, all the

rivers conforming to each other in an astonishing degree. Red River and the Rio Grande, on the two opposite sides, have great resemblance to each other in their courses and particular bends. The intermediate streams for some distance from their sources flow southeast, when, gradually turning south, they pursue that course to the Gulf of Mexico. In this manner flow the Nueces, Guadalupe, Colorado, Brazos a Dios, Trinity, Sabine, and Calcasieu. The sources of the Mermentau being too far south to admit its conformity to the foregoing streams, its course is nearly south. The Calcasieu and Mermentau are neither in Texas; their names are mentioned here to afford examples of the regular formation of the country bordering on the north shore of the Gulf of Mexico.

"We will close this chapter with a review of the northwest section of the State of Louisiana. It is within five or six years past that much of this country was discovered. This may seem almost incredible, but it is really a fact that, in 1811, considerable streams that flow into the Red and Ouachitta Rivers were unknown, except to a few hunters. If this had been the case with rivers remote from the Mississippi, the claim in geography would not have excited surprise, but it is certainly astonishing that such water-courses should be unexplored as the Derbane, Saline of Ouachitta, Saline of Red River, Dacheet, Bodcau, Black Lake River, and the Dugdomini, all in the neighborhood of long-established posts. A glance at Lafond's map of Louisiana, published in 1805, will enable any person acquainted with the real features of the country to understand how utterly the country upon the Red and Ouachitta Rivers were unknown at the epoch of the publication of the foregoing map.

"The Government of the United States commenced surveys in Louisiana west of the Mississippi and Atchafalaya Rivers in 1805, but did not extend the operations of surveying to the north side of Red River until 1813. The author of this treatise assisted in performing surveys on each side of Red River, under the authority of the United States; and in addition made extensive surveys, on his own account, of many places not embraced by the work done by order of the General Government, and traversed repeatedly the hitherto most imperfectly known parts. These circumstances are mentioned here in order to apprise the reader of the means taken to procure correct information of this valuable country.

"The northwest section of the State of Louisiana is bounded east by the Mississippi; north by the northernmost part of the thirty-third degree, north; by a meridian line due south from the thirty-second to the thirty-third degree north latitude, west; by the Sabine River southwest; and by the thirty-first degree north latitude, or Opelousas, south.

[Page 88, line 26.]

"In the peninsula between Red and Ouachitta Rivers rise several small streams, part of which fall into the latter and others into the former. Of those which unite with Red River the principal are Bodcau, Dacheet, Black Lake, Saline, and Hietan Rivers; the tributaries of Ouachitta are Derbane and the United streams of Dugdomini and Little River, entering Ouachitta under the name of Ocatahoola River."

VI.

[A geographical description of the United States, with the contiguous British and Spanish Possessions, intended as an accompaniment to Melish's Map of These Countries. By John Melish. Philadelphia. Published by the author. 1818. page 10, line 33.]

"In constructing the map, recourse was had to the following materials:

"For the United States.—The various State maps, from actual survey, so far as the surveys have extended, aided by much useful information as to the roads and distances, from Bradley's very excellent general map; and as to the delineation of the mountains and style of the work, from Arrowsmith's. Information regarding the Territories was principally procured from the Land Office at Washington. The Mississippi River and the higher parts of the La Platte, Osage, Arkansas, and Red Rivers, with the adjacent countries, are delineated from Pike's travels. It is a tribute of respect, justly due to the memory of that enterprising traveler and brave officer, to say that the information furnished by him has been of great value to this map, and the memorial of his adventures has accordingly been perpetuated by the delineation of his route upon its surface, not only through Louisiana, but also through the Spanish internal provinces.

"The Missouri River and its various branches, together with the Columbia and its numerous streams, and the Rocky Mountains, are laid down principally from the information communicated to the world by Lewis and Clark, who performed one of the greatest and most important overland journeys ever undertaken by man. The light which their researches have shed upon the geographical science of North America can not be too highly appreciated. Their routes are also delineated on the map. The name of Lewis is consecrated to everlasting remembrance among the friends of geographical sci-

ence, and Clark has lived to receive the reward of his intrepidity, by the gratitude of his country, in being appointed governor of the territory he so perseveringly explored.

"Before closing this part of the subject, it may be proper to notice several important alterations and additions that were made upon the map while it was in progress, because this will have the double effect of showing the great pains that were taken to render the subject complete, and of bringing into view the works of several very meritorious laborers in the vineyard of geography. After the plan work was wholly finished, Mr. William Darby and Mr. Lewis Bringier arrived in Philadelphia with manuscript maps of Louisiana, of great value and importance. Mr. Darby's map embraced the whole of the State of Louisiana, principally from actual survey, and more accurate materials than had been produced heretofore of the country east of it to Pensacola, and the country west nearly to the Rio Bravo del Norte. Mr. Bringier's map embraced the whole of that part of the Missouri territory known by the name of Upper Louisiana, from the northern boundary of the State of Louisiana to above Saint Louis, and from the Mississippi to the twenty-third degree of west longitude. An arrangement was immediately formed with these gentlemen by which the result of their information was incorporated into this map. The old work was accordingly erased from the plates and the new substituted, at great labor and expense. We may add here that Darby's map, with a descriptive volume of new and interesting matter, has been published. Bringier's manuscript map is in the hands of the author, and being a work of great value, particularly as regards the mountains and mineralogy of the country it delineates, it will probably be published at no distant day."

[Page 14, line 12.]

"For the Spanish part Humboldt's very excellent map was selected as the basis, use being made of Pike's travels for filling up some of the details. The valuable charts of Vancouver furnished the materials for delineating the western coast and California, and some of the details, particularly about the Bay of St. Francisco, were procured from the 'Voyages and Travels of G. H. Von Langsdorff,' lately published."

[Page 42, line 5.]

"The Red River rises in the mountains to the eastward of Santa Fé, between north latitudes 37° and 38°, and pursuing a general southeast course, makes several remarkable bends, as exhibited on the map; but it receives no very considerable streams until it forms a junction with the Wachitta and its great mass of waters, a few miles before it reaches the Mississippi."

VII.

["A Geographical Description of the United States, with the Contiguous Countries, including Mexico and the West Indies; intended as an accompaniment to Melish's map of these countries. By John Melish. Philadelphia: Published by the author. 1822." Preface, line 1.]

"The first edition of this work was published in 1816."

[Preface, line 12.]

"When the late treaty was negotiated with Spain, which had reference to the map in fixing the southwest boundary, it was determined to bring forward an entire new edition of the map, exhibiting Florida as a part of the United States, and marking all alterations that had taken place in the country up to the time of publication; and from a conviction that Mexico would soon become independent, and would eventually be of great importance to the United States, it was determined to add another sheet exhibiting a complete view of that very interesting country."

[Page 12, line 25.]

"The boundary line between the United States and the Spanish possessions was fixed by the treaty between this country and Spain as follows:

"The boundary line between the two countries, west of the Mississippi, shall begin on the Gulf of Mexico, at the mouth of the river Sabine, in the sea, continuing north along the western bank of that river to the thirty-second degree of latitude, by a line drawn due north to the degree of latitude where it strikes the Rio Roxo of Natchitoches, or Red River; then, following the course of the Rio Roxo westward, to the degree of longitude 100 west from London and 23 from Washington; then, crossing the said Red River, and running thence by a line due north to the river Arkansas; thence following the course of the southern bank of the Arkansas to its source in latitude 42° north; and thence, by that parallel of latitude to the South Sea. The whole being as laid down in Melish's map

of the United States, published at Philadelphia, improved to the 1st of January, 1818. But if the source of the Arkansas River shall fall north or south of latitude 42°, then the line shall run from the said source due south or north, as the case may be, till it meets the said parallel of latitude 42°, and thence along the said parallel to the South Sea. All the islands in the Sabin and the said Red and Arkansas Rivers, throughout the course thus described, to belong to the United States; but the use of the waters and the navigation of the Sabin to the Sea, and of the said rivers Roxo and Arkansas, throughout the extent of the said boundary on their respective banks, shall be common to the respective inhabitants of both nations."

[Page 14, line 26.]

"In constructing the map, recourse was had to the following materials:

"*For the United States.*—The various State maps, from actual survey, so far as these surveys have extended, with compilations of others from the best materials extant. The Territories were principally executed from the surveys of the public lands in the United States Land Office, and other authentic materials in the public offices at Washington. Extensive use was also made of Lewis and Clark's and Pike's travels for information as to the Mississippi and Missouri Rivers and their waters."

"*For the Spanish possessions.*—Humboldt's very excellent maps were taken as the basis, and some of the details, particularly in the upper part, were furnished from Pike's travels. Improvements have been made from late Spanish charts and other documents."

[Page 38, line 11.]

"The Red River is a very large stream, rising near Santa Fé about 900 miles north west from its outlet, and is, for a considerable distance, the southern boundary of the United States."

[Page 302, line 1.]

"Red River rises near Santa Fé, and runs a course a little south of east, distant 900 miles, to where it passes into this State (Louisiana) at the northwest corner."

[Page 380, line 15.]

"Before describing the Canadian River and its branches, it may be proper to notice that great researches have been made in the country west of the Mississippi, and particularly in this section of it, under the auspices of the War Department. Major Long and Captain Bell, two very meritorious and enterprising officers belonging to the Corps of Engineers of the United States, explored all the country from Council Bluffs to near the sources of the Arkansas and Platte Rivers. In returning, Captain Bell's detachment descended the Arkansas from the mountain called by Pike the Highest Peak (but which they have called James's Peak) downward; and Major Long's detachment proceeded to the southward, with the view of descending Red River. They entered the river as laid down by the former maps and descended by its banks, but to their great surprise found it conducted them into the Arkansas. This discovery led to an entire new view of the rivers in this quarter, and it is found that four large streams exist between the Arkansas and Red River, and some of them rise further west than the Red River.

"The Canadian Fork, which Major Long descended, rises by several branches in the mountains near Santa Fé, and runs a general course of about south by east to its outlet, opposite Illinois River, before mentioned. Its comparative course is about 660 miles.

"Canadian Fork, north branch, rises near the Spanish Peaks, 80 miles north of Santa Fé, and runs a general south-southeast course to where it meets the main branch, about 20 miles west of its junction with the Arkansas. Its comparative course is about 480 miles.

"Little North Fork, a branch 220 miles long, falls into the North Fork on the north side.

"South Fork of Canadian River, rises to the west of the twenty-fourth degree of longitude and runs nearly an east course to where it joins the main branch, near the outlet of the North Fork. Its length, by comparative course, is about 350 miles.

"These discoveries have given an entire new view of Red River. It has not yet been explored, but it is presumed that it rises in the mountains, southeast of Santa Fé, and runs a southwestwardly course for some time, and then, turning eastward, it runs nearly in that direction to the upper settlements of the United States, to which point it has been surveyed. Its comparative course from its source to the western limit of the State of Louisiana is, by this view, about 650 miles; and its length in that State is about 220 miles, making the entire length 770 miles.

[Page 310, line 16.]

"Natchitoches is the most remote town in the United States. It is situated on the S. W. bank of the river, 60 miles above Alexandria. It is an old settlement, having been established by the Spaniards in 1717. Monroe is situated on the east bank of Wachita River, about 90 miles N. W. of Natchez."

"On Red River."

[Preface, page iv, line 5.]

'The description having answered a valuable purpose, it was determined to bring forward a new and improved edition as soon as possible after access could be had to the United States census of 1820. This, it was presumed, could be comprised in a work of 250 pages; but on arranging the necessary details it has swelled out to more than 500 pages, and that, too, without having a single redundant article."

VIII.

[Louis de Onis, Spanish plenipotentiary, to Secretary of State of United States, December 12, 1818.]

The disastrous expedition of M. de la Salle, the absurd grant in favor of Crozat, and the erroneous narratives of travelers with maps formed at pleasure, by uniformed and interested geographers, such as Melish and others, who ran their lines as they were dictated to them, and thus disposed of the dominions of Spain as suited their wishes.

IX.

[Account of an expedition from Pittsburgh to the Rocky Mountains, performed in the years 1819-1820, under the command of Maj. S. H. Long, of the United States Topographical Engineers. In three volumes. London: Printed for Longman, Hurst, Rees, Orme, and Brown, Paternoster Row. 1823. Vol. II, page 273, line 12.]

"The stream which may be supposed to exist in it for a part of the year at least, but which is now dry, runs towards the southeast. Having arrived at that part of the country which has by common consent been represented to contain the sources of the Red River of Louisiana, we were induced by the general inclination of the surface of the country and the direction of this creek to consider it as one of those sources, and accordingly resolved to descend along its course, hoping it might soon conduct us to a country abounding in game and presenting fewer obstacles to our progress than that in which we now were."

[Same, Vol. II, page 278, line 27.]

"In the midst of one of the violent storms we encountered in passing this trap formation, we crossed the point of a long and considerably elevated ridge of amygdaloid so singularly disposed as to suggest to every one of the party the idea that the mass had once been in a fluid state; and that when in that state it had formed a current descending along the bed of a narrow ravine, which it now occupied, conforming to all the sinuosities and inequalities of the valley, as a column of semi-fluid matter would do. Its substance was penetrated with numerous vasicular cavities, which were observed to be elongated in the direction of the ridge. Its color is nearly black, and when two masses are rubbed together they yield a smell somewhat like the soot of a chimney. These appearances are so remarkable that it is not at all surprising these rocks should have been considered of volcanic origin; and it is this supposition, unquestionably, from which has originated the statement contained in the late map of the United States by Melish, that the district about the sources of the Red River is occupied by volcanic rocks, the information having probably been derived from the accounts of hunters."

[Same, Vol. II, page 281, line 22.]

"Our morning's ride of 16 miles brought us to a place where the water of the river emerges to view, rising to the surface of that bed of sand beneath which it had been concealed for a distance of more than 100 miles. The stream is still very inconsiderable in magnitude; the water brackish, and holds suspended so large a quantity of red earth as to give it the color of florid blood. The general direction of its course inclining still towards the southeast, we were now induced to believe it must be one of the most considerable of the upper tributaries of Red River. A circumstance tending to confirm this opinion was our falling in with a large and much frequented Indian trace, crossing the creek from the west and following down along the east bank. This trace consisted

of more than twenty parallel paths, and bore sufficient marks of having been recently traveled, affording an explanation of the cause of the alarming scarcity of game we had for some time experienced. We supposed it to be the road leading from the Pawnee Piqua village on Red River to Santa Fé."

[Same, Vol. II, page 318, line 3.]

"In speaking of a country whose geography is so little known as that of the region of the Arkansa, we feel very sensibly the want of ascertained and fixed points of reference. Were we to designate the locality of a mineral or any other interesting object as found twenty or thirty days' journey from the Rocky Mountains, we should do nearly all in our power; yet this sort of information would probably be thought vague and useless. The smaller rivers of this region have as yet received no names from white hunters. If they have names among the Indians, these are unknown to us. There are no mountains, hills, or other remarkable objects to serve as points of departure nearer than the Rocky Mountains and the Arkansa. The river itself, which we supposed to be the Red River of Natchitoches, is a permanent landmark; but it is a line and not a point, and aids us only in one direction in our attempts to designate locality. The map accompanying this work was projected in conformity to the results of numerous astronomical observations for latitude and longitude; but many of these observations were made at places which are not, and at present can not be, known by any names we might attempt to fix upon them. More extensive and minute examination than we have been able to bestow might establish something like a sectional division, founded on the distribution of certain remarkable plants. The great cylindric cactus, the ligneous rooted cucumi, the small-leaved elm, might be used in such an attempt, but it is easy to see that the advantages resulting from it would be for the most part imaginary.

"Discussions of this sort have been much insisted on of late, and may be important as aiding in the geography of climate and soils, but can afford little assistance to topography."

[Same, Vol. II, page 320, line 6.]

"We left our encampment at 5 o'clock, the morning fair, thermometer at 62°. Our courses, regulated entirely by the direction of the river, were north, fifty-five east, 11 miles; then north ten east, 7 miles; in all 18 miles before dinner. The average direction of our courses for some days had been rather to the north than south of east. This did not coincide entirely with our previous ideas of the direction of Red River, and much less of the Faux Ouachitta, or False Washita, which, being the largest of the upper branches of the Red River from the north, we believed might be the stream we were descending. From observations taken at the several points along the river we had ascertained that we must travel three or four days' journey to the south in order to arrive at the parallel of the confluence of the Kiamesha with the Red River, and we were constantly expecting a change in the direction of our courses. The confident assurance of the Kaskaias that we were on the Red River and but a few days' march above the village of the Pawnee Piquas tended to quiet the suspicions we began to feel on this subject. We had now traveled, since meeting the Indians, a greater distance than we could suppose they had intended to indicate by the admeasurement of ten lodge days,' but we were conscious our communication with them had been made through inadequate interpreters, and it was not without reason we began to fear we might have received erroneous impressions. In the afternoon, however, the river inclined more to the direction we wished to travel and we had several courses to the south of east."

[Same, Vol. III, page 176, line 6.]

"Of the Vaseau, or Boggy Bayou, and the Blue River, two considerable streams tributary to Red River, next above the Kiamesha, we have little information. They appear to enter like what are called the North and South Forks of the Canadian, near the foot of the western slope of the Ozark Mountains. Above these the principal tributary is the Faux Ouachitta, or False Washita, from the north, which has been described to us (by Mr. Findlay, an enterprising hunter, whose pursuits often led him to visit its banks) as bearing a very near resemblance to the Canadian River of Arkansa."

"We are as yet ignorant of the true position of the sources of Red River, but we are well assured the long received opinion that its principal branch rises about 30 or 40 miles east of Santa Fé is erroneous.

"Several persons have recently arrived at Saint Louis, in Missouri, from Santa Fé, and among others the brother of Captain Shreeves, who gives information of a large and frequented road which runs nearly due east from that place, and strikes one of the branches of the Canadian, that, at a considerable distance to the south of this point, in the high

plain, is the principal source of Red River. His account confirms an opinion we had previously formed, namely, that the branch of the Canadian explored by Major Long's party in August, 1820, has its sources near those of some other stream which descends towards the west into the Rio del Norte, and consequently that some other region must contain the head of Red River. From a careful comparison of all the information we have been able to collect, we are satisfied that the stream on which we encamped on the 31st of August is the Rio Raijo of Humboldt, long mistaken for the source of the Red River of Natchitoches, and that our camp of September 2 was within 40 or 50 miles east from Santa Fé. In a region of red clay and sand, where all the streams have nearly the color of arterial blood, it is not surprising that several rivers should receive the same name, nor is it surprising that so accurate a topographer as the Baron Humboldt, having learned that a red river rises 40 or 50 miles east of Santa Fé and runs to the east, should conjecture it might be the source of the Red River of Natchitoches. This conjecture (for it is no more) we believe to have been adopted by our geographers, who have with much confidence made their delineations and their accounts correspond to it."

[Same, Vol. III, page 29, line 6.]

"At this point, and again at an inconsiderable distance below, a soft green slaty sandstone forms the bed of the river, and occasions a succession of rapids. At noon an observation by the meridian altitude of the sun's lower limb gave us 35° 30′ as an approximation to our latitude. This was much greater than we had anticipated from the position assigned to Red River on the maps, and tending to confirm the unpleasant fears we had entertained of having mistaken some tributary of the Arkansas for the Red River.

"Thick and extensive canebrakes occurred on both sides of the river, and though the bottoms were wide and covered with heavy forests, we could see at intervals the distant sandstone hills, with their scattered forests of cedar and oak.

"September 10 we left our camp at the usual hour, and after riding 8 or 10 miles arrived at the confluence of our supposed Red River with another of a much greater size, which we at once recognized to be the Arkansas. Our disappointment and chagrin at discovering the mistake we had so long labored under was alleviated by the consciousness that the season was so far advanced, our horses and our means so far exhausted, as to place it beyond our power to return and attempt the discovery of the sources of Red River. We had been misled by some little reliance on the maps and the current statements concerning the position of the upper branches of Red River, and more particularly by the confident assurance we had received from the Kaskaia Indians, whom we did not suspect of a wish to deceive us in an affair of such indifference to them. Knowing there was a degree of ambiguity and confusion in the nomenclature of the rivers, we had insisted particularly on being informed whether the river we were descending was the one on which the Pawnee Piquas had their permanent residence, and this we were repeatedly assured was the case. Several other circumstances, which have been already mentioned, led us to the commission of this unfortunate mistake.

"According to our estimate of distances on our courses it is 796½ miles from the point where we first struck the Canadian, to its confluence with the Arkansas. If we make a reasonable allowance for the meanders of the river and for the extension of its upper branches some distance to the west of the place where we commenced our descent, the entire length of the Canadian will appear to be about 1,000 miles. Our journey upon it had occupied a space of seven weeks, traveling with the utmost diligence the strength of our horses would permit."

X.

[Narrative of an expedition across the Great Southwestern Prairies, from Texas to Santa Fé. By George W. Kendall. In two volumes. London: David Bogue, Fleet street. MDCCCXLV. Vol. 1, p. 75, line 14.]

"All that was known in our case was, that Austin was in such a latitude and longitude and Santa Fé in another; of the principal part of the country between the two points, not a man of us knew anything. That deep rivers were to be crossed; that ravines were to be encountered; that salt and dry prairies were to be met—in short, that innumerable obstacles would be found in our path—were things that every one expected; of the nature and extent of these obstacles, all were alike ignorant."

[Vol. 1, page 266, line 18.]

"A majority of the map-makers, by joining the Red River as far as known, with some one of the rivers rising in the Rocky Mountains, have made a long and very pretty stream, as seen upon their charts. Were they to journey along the line of their im-

aginary river, with the hope of finding the water they have traced, I am inclined to believe they would suffer much from thirst before they had crossed the boundless prairie spreading eastward from the outer spurs of the Rocky Mountains."

XI.

[Report of Capt. R. B. Marcy's route from Fort Smith to Santa Fé in 1849. Senate Executive Document No. 64, Thirty-first Congress, first session, page 217, line 4.]

"About 30 miles north of our camp there is a sharp mound visible from the hills, about here, and Beaver tells me that directly at the foot of this mound runs the big Witchita, one of the principal tributaries to Red River, and 30 miles, in a northwest course from that mound, the Red River forks; one branch coming in from the west, is called Ke-che-a-que-ho-no, or 'Prairie-Dog Town River,' from the circumstance of there being a round mound upon the stream which has a prairie-dog town on the top of it. This branch rises in the Llano Estacado. The other, or northern branch, is the principal stream, which rises in the Salt Plains, near the head of Dry River."

"October 24.—After march 6.7 miles this morning, we came upon the bluffs which border the valley of the main branch of the Rio Brazos; we descended about 50 feet by an easy slope into the valley, and struck the river at a place where it was fordable. It was a much larger stream than I had anticipated, being 200 yards from bank to bank, with a current of about 4 miles an hour, and 3 feet deep in the channel at this time (when the water is at a medium stage). Judging from the drift, it does not appear to be subject to rise of more than 5 feet above its present depth, and does not overflow its banks."

[Same, page 222, line 34.]

"Disturnell's map of Mexico, etc., upon which the boundary between the United States and Mexico is by the treaty defined, is one of the most inaccurate of all those I have seen, so far as relates to the country over which I have passed. He makes a greater error than most others in laying down the Pecos, and has the Colorado, Brazos, and Red River all inaccurately placed. Upon the Red River he has a very large branch coming from far west, near El Paso, which he calls 'Ensenado Choctaw.' This is altogether an imaginary stream, as no one who has been in the country ever heard of it; neither does any branch of Red River extend to within 300 hundred miles of the Rio del Norte. There are but three principal tributaries to Red River above Fort Washita; these are the Bag and the Little Witchita and the Ke-che-ah-qua-ho-no, but neither flows far from towards El Paso. These, with the main branch of Red River, and the Brazos, all have their sources in extensive salt plains far east of the Rio Pecos. Their waters are strongly saline and unpalatable, and for a long distance run through a country poorly watered and bordered by rugged cliffs and deep ravines.

Hence it appears to me impracticable to find a road to the Rio Grande which shall follow up the course of either of these streams. Even if the road could be made to the head of one of them it would terminate at the eastern border of the Llano Estacado; for no man, as I have remarked before, attempts to cross that desert, except at certain points.

[Explorations of the Red River of Louisiana, in the year 1852, by Randolph B. Marcy. Senate Executive Document, Twenty-third Congress, first session, page 1.]

Before proceeding to give a detailed account of the expedition, it may be proper to remark that during the greater portion of the three years previous to the past summer I had been occupied in exploring the district of country lying upon the Canadian River of the Arkansas and upon the headwaters of the Trinity, Brazos, and Colorado Rivers in Texas.

During this time my attention was frequently called to the remarkable fact that a portion of one of the largest and most important rivers in the United States lying directly within the limits of the district I had been examining remained up to that period wholly unexplored and unknown, no white man having ever ascended the stream to its sources. The only information we had upon the subject was derived from the Indians and semi-civilized Indian traders, and was, of course, very unreliable, indefinite, and unsatisfactory; in a word, the country embraced within the basin of Upper Red River had always been to us a *terra incognita*. Several enterprising and experienced travelers had at different periods attempted the examination of this river, but as yet none had succeeded in reaching its sources.

"Hence it will be seen that up to this time there is no record of any traveler having reached the sources of Red River, and that the country upon the headwaters of that

stream has heretofore been unexplored. The Mexicans and Indians on the borders of Mexico are in the habit of calling any river the waters of which having a red appearance 'Rio Colorado' or Red River, and they have applied this name to the Canadian in common with several others; and as many of the Prairie Indians often visit the Mexicans, and some even speak the Spanish language, it is a natural consequence that they should adopt the same nomenclature for rivers, places, etc. Thus, if a traveler from New Mexico were to inquire for the head of Red River, he would most undoubtedly be directed to the Canadian, and the same would also be the case in the adjacent Indian country. These facts will account for the mistake into which Baron Humboldt was led, and which will also account for the error into which Colonel Long and Lieutenant Pike have fallen in regard to the sources of the stream which we call Red River.

"Dr. Gregg, in his 'Commerce of the Prairies,' tells us that on his way down the south bank of the Canadian, his Comanche guide, Manuel (who, by the bye, traveled 600 miles with me upon the plains, and whom I always found reliable), pointed out to him breaks or bluffs upon the stream to the south of the Canadian, one would ascertain to be the true position of the head of the north branch of the 'Red River,' where it approaches within the 25 miles of the Canadian. These bluffs he said were upon the 'Rio Negro,' which the doctor supposed to be the Washita River; but after having examined that section of country, I am satisfied that the north branch of Red River must have been alluded to by my guide, as the Washita rises farther to the east. It therefore seems probable that 'Rio Negro' is the name which the Mexicans have applied to Red River of Louisiana.

[Marcy, same, page 19, line 2.]

"The chief represented the river from where it leaves the mountains as flowing over an elevated flat prairie country wholly destitute of wood, water, or grass, and the only substitute for fuel that could be had was the 'buffalo chips.' They remarked in the course of the interview that some few of their old men had been to the head of the river, and that the journey could be made in eighteen days by rapid riding; but the accounts given by those who had made the journey were of such a character as to deter others from attempting it. They said we need have no apprehension of encountering Indians, as none ever visited that section of the country. I inquired of them if there were any holes in the earth where the water remained after rains. They said no; that the soil was of so porous a nature that it soaked up the water as soon as it fell. I then endeavored to hire one of their old men to accompany me as a guide; but they said they were afraid to go into the country, as there was no water, and they were fearful they would perish before they could return. The chief said, in conclusion, that perhaps I might not credit their statements, but that I would have abundant evidence of the truth of their assertions if I ventured much farther with my command. This account of the country ahead of us is truly discouraging, and it would seem that we have anything but an agreeable prospect before us. As soon, however, as the creek will admit of fording, I shall, without subjecting the command to too great privations, push forward as far as possible into this most inhospitable and dreaded Salt Desert. As the Indians, after their own statements, had traveled a great distance to see us, I distributed some presents among them, with a few rations of pork and flour, for which we received their acknowledgments in their customary style—by begging for everything else they saw.

"May 28. Captain McClellan has, by observations upon the lunar distances, determined the longitude of our last camp upon the creek to be 100° 0′ 45″, which is but a short distance from the point where the line dividing the Choctaw territory from the State of Texas crosses Red River. The point where this line intersects Otter Creek is marked upon a large elm tree standing near the bank, and it will be found about 4 miles from the mouth of the creek, upon the south side, with the longitude (100° 0′ 45″) and the latitude (34° 36′ 6″) distinctly marked upon it."

[Marcy, same, page 21, line 1.]

"May 30. Captain McClellan returned this morning, having traced the meridian of the one hundredth degree of west longitude to where it strikes Red River; this point he ascertained to be about 6 miles below the junction of the two principal branches and three-fourths of a mile from the north, upon the left bank, near where the river bends over almost due west to north. At this point a cottonwood tree standing 50 feet from the water, upon the summit of a sand hill, is blazed upon four sides, facing north, south, east, and west, and upon these faces will be found the following inscriptions: Upon the north side, 'Texas, 100° longitude'; upon the south side 'Choctaw Nation, 100° longitude'; upon the east side, 'meridian of 100°, May 29, 1852'; and upon the west side Captain McClellan marked my name with date. At the base of the sand hill will be found four cottonwood trees, upon one of which is marked 'Texas,' and upon another will be found inscribed, '20 miles from Otter Creek.'

"Red River at this place is a broad, shallow stream, 650 yards wide, running over a bed of sand. Its course is nearly due west, and thence the course of the south branch is WNW. for 8 miles, when it turns to nearly NW. The two branches are apparently of about equal magnitude, and between them, at the confluence, is a very high bluff, which can be seen for a long distance around.

"We are encamped to-night near the mountains, about 3 miles from the river, and 1 mile west of the head of the west branch of Otter Creek, near a spring of pure cold water, which rises in the mountains and runs down past our camp.

"Our road leads along the creek valley, which is from 1 to 2 miles wide, with a very productive soil, covered with a dense coating of grass and skirted with a variety of hard timber."

[Marcy, same, page 31, line 34.]

"As we ascend the river we have conclusive evidence of the falsity of the representations of our visitors, the Washitas. It will be remembered they told us that the entire country was a perfectly desolate waste, where neither man nor beast could get subsistence, and that there was no danger from Indians, as none ever resorted to this section of Red River. Their statements have proved false in every particular, as we have thus far found the country well watered, the soil in many places good, everywhere yielding an abundance of the most nutritive grasses, with a great sufficiency of wood for all purposes of the traveler.

"There are several old camps near us, which appear to have been occupied some two or three weeks since by the Comanches. The grass where their animals grazed is not yet grown up.

"Red River, which is about 6 miles distant from our present position, is 80 yards wide, with but a small portion covered with water, running over the quicksand bed. The banks upon each side are from 4 to 10 feet high, and not subject to inundation. The valley is here about half a mile wide, shut in by sandy bluffs 30 feet high, which form the border to a range of sand hills extending back about 5 miles upon each side of the river. The soil in the valley is sandy and sterile, producing little but scattering weeds and stunted brush."

[Marcy, same, page 37, line 32.]

"June 13. Leaving the command this morning encamped upon Sweet Water Creek, I made a trip to Red River, which is about 6 miles in a southwest direction. It was but 100 yards wide where we struck it, with but a very small portion covered with water, and, very much to our astonishment, for the first time, upon tasting it we found it free from salts. Following up the stream about a mile, we discovered that this good water all issued from a small stream that put in upon the north bank, and above this the bed of the main river was dry."

[Same, page 53, line 13.]

Speaking of South Fork, says: "It was here 900 yards wide, flowing over a very sandy bed, with but little water in the channel."

XIII.

[Texas: The Rise, Progress, and Prospects of the Republic of Texas. In two volumes. By William Kennedy, esq. London: R. Hastings, 13 Carey street, Lincoln's Inn, 1841. Vol. I, page 34, line 9.]

"*Brazos River and its branches.*—The distance from Galveston Inlet to the *embouchure* of the Brazos is about 40 miles coastwise.

The Brazos River (on the older maps the Rio Flores) rises in the Guadalupe Mountains, and has a circuitous course, the whole extent of which is computed to reach 1,000 miles. Like Red River, the waters of the Brazos are frequently red, from earthly deposits, and brackish, owing to one of its branches running through a large salt lake far in the interior. The name of Colorado would be applied to the Brazos with much greater propriety than to the river so designated, the waters of which, instead of being red, as the name indicates, are clear, except during and after its periodical rising, whereas those of the Brazos are red and muddy."

[Same, page 167, line 31.]

"The laborers in the mines fled, and were butchered in detail. The priest alone escaped, and by a miracle. The holy man having fled to the Colorado River, the waters divided, permitted him to pass through and closed upon the pursuing Indians, consigning them to a common grave. After great suffering the priest reached the Spanish mission of San Juan, at that period the only settlement on the San Antonio River. The absent soldiers

returning in a few days to the fort, where lay the mangled bodies of their companions, found the banks of the Colorado covered with dead Indians. And as they could discern no marks of violence upon them, they pronounced it a retributive miracle and named the river *Brazos de Dios*, or "Arm of God." In the ignorance of after times it received the name of Colorado, which previously distinguished the red and muddy stream now known as the Brazos. The preceding tradition is devoutly believed by the old Mexicans about San Antonio, and is a fair sample of the monkish legends which in Spanish America usurp the place of rational religion."

[Same, Vol. 1, page 28, line 13.]

"No precise information has yet been given to the public respecting the country intervening between the Big Washita and the headwaters of Red River, which is traversed as a hunting ground by the Comanches and other Indian tribes."

"A survey and field notes, with other useful manuscript documents, liberally furnished for this work by Mr. Charles Edwards, of New York, enable me to throw some additional light on the topography of this little explored region."

[United States Statutes at Large, Forty-third Congress, 1873-1875—Revised Statutes relating to District of Columbia, post-roads, and public treaties, page 474, line 24.]

"ARTICLE I.

"The dividing limits of the respective bordering territories of the United States of America and United Mexican States being the same as were agreed and fixed upon by the above-mentioned treaty of Washington, concluded and signed on the 22d day of February, in the year 1819, the two high contracting parties will proceed forthwith to carry into full effect the third and fourth articles of said treaty, which are herein recited as follows:

"ARTICLE II.

"The boundary line between the two countries west of the Mississippi shall begin on the Gulf of Mexico, at the mouth of the river Sabine, in the sea, continuing north along the western bank of the river to the thirty-second degree of latitude; thence by a line due north to the degree of latitude where it strikes the Rio Roxo, or Nachitoches, or Red River, then following the course of the Rio Roxo westward to the degree of longitude 100 west from London and 23 from Washington; thence crossing the said Red River and running thence by a line due north to the river Arkansas; thence following the course of the southern bank of the Arkansas to its source in latitude 42 north and thence by that parallel of latitude to the South Sea; the whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818. But if the source of the Arkansas River shall be found to fall north or south of latitude 42, then the line shall run from the said source due south or north, as the case may be, till it meets the said parallel 42, and thence along the said parallel to the South Sea. All the islands in the Sabine, and the said Red and Arkansas Rivers, throughout the course thus described, to belong to the United States of America, but the use of the waters and the navigation of the Sabine to the sea, and of the said Roxo and Arkansas, throughout the extent of the said boundary, on their respective banks, shall be common to the respective inhabitants of both nations.

"The two high contracting parties agreeing to cede and renounce all their rights, claims, and pretensions to the territories described by the said line. That is to say, the United States hereby cede to His Catholic Majesty and renounce forever, all their rights, claims, and pretensions to the territories lying west and south of the above described line, and in like manner His Catholic Majesty cedes to the United States all his rights, claims, and pretensions to any territories east and north of the said line, and for himself, his heirs, and successors renounces all claim to the said territories forever."

[Article III provides for commissioners and surveyors to meet at Nachitoches in one year to run and mark the line.]

[Page 754, line 2.]

CONVENTION BETWEEN THE UNITED STATES OF AMERICA AND THE REPUBLIC OF TEXAS, FOR MARKING THE BOUNDARY BETWEEN THEM.

"Whereas the treaty of limits made and concluded on the 12th day of January, in the year of our Lord 1828, between the United States of America on the one part and the United Mexican States on the other, is binding on the Republic of Texas, the same having been entered into at a time when Texas formed a part of the United Mexican States."

"And whereas it is deemed proper and expedient in order to prevent future disputes and collisions between the United States and Texas in regard to the boundary between the two countries as designated by the said treaty, that a portion of the same should be run and marked without unnecessary delay: 'The President of the United States had appointed John Forsyth their plenipotentiary, and the President of the Republic of Texas has appointed Memucan Hunt its plenipotentiary,' and the said plenipotentiaries having exchanged their full powers, have agreed upon and concluded the following articles:

"ARTICLE 1.

"Each of the contracting parties shall appoint a commissioner and surveyor, who shall meet before the termination of twelve months from the exchange of ratifications of this convention, at New Orleans, and proceed to run and mark that portion of the said boundary, which extends from the mouth of the Sabine where that river enters the Gulf of Mexico to the Red River. They shall make out plans and keep journals of their proceedings, and the result agreed upon by them shall be considered as part of this convention, and shall have the same force as if it were inserted therein. The two Governments will amicably agree respecting the necessary articles to be furnished to those persons, and also as to their respective escorta, if such be deemed necessary.

"ARTICLE 2.

"And it is agreed that until this line shall be marked out as is provided for in the foregoing article, each of the contracting parties shall continue to exercise jurisdiction in all territory over which its jurisdiction has hitherto been exercised, and that the remaining portion of the said boundary line shall be run and marked at such time hereafter as may suit the convenience of both of the contracting parties, until which time each of the said parties shall exercise, without the interference of the other, within a territory of which the boundary shall not have been so marked and run, jurisdiction to the same extent to which it has been heretofore usually exercised.

"ARTICLE 3.

"The present convention shall be ratified, and the ratifications shall be exchanged at Washington within a term of six months from the date hereof, or sooner if possible.

"In witness whereof, we, the respective plenipotentiaries, have signed the same, and have hereunto affixed our respective seals.

"Done at Washington this 25th day of April, in the year of our Lord 1838, in the sixty-second year of the Independence of the United States of America, and the 3d of that of the Republic of Texas.

JOHN FORSYTH. [L. S.]
MEMUCAN HUNT. [L. S.]

Adjourned at 10.45 a. m., to meet at 10 a. m. to-morrow.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Thursday, January* 17, 1886.

The Commission met, pursuant to adjournment, at 10.45 a. m.

Present, all the members except Mr. Brackenridge. Mr. Burges occupying the chair for the Commission on the part of Texas. The Commission then, at 11.10 a. m., took a recess until 2 p. m. Reassembled at 2 p. m. Same members present as at the morning session, Mr. Burges in the chair. The Commission on the part of Texas then presented their evidence as follows:

Memorandum of the evidence offered to and admitted by the Joint Commission on the part of Texas in support of the claim of Texas on the question of boundary, June 17, 1886.

1. Correspondence between Louis de Onis, minister of Spain, and John Quincy Adams, minister of the United States, just prior to the treaty of the 22d of February, 1819, including the treaty between the United States and Spain. Adopted and concluded February 22, 1819.

2. Treaty of limits and boundaries made and concluded between the Republic of Mexico and the United States, January 12, 1828.

3. The convention made and signed between the United States and the Republic of Texas April 25, 1838, adopted and proclaimed October 12 and 13, 1838.

4. Discoveries of Red River from 1542 to 1713. Extracts from Bancroft's History.

5. Expedition by Francis X. Fragosso from Santa Fé to Fort Natchitoches begun June 24, 1788, found in the General Land Office in Texas, translated to English.

6. Extracts from Pike's Expedition, begun June 24, 1806.

7. Extracts from Capt. R. B. Marcey's expedition, made in 1852.

8. Extracts from J. D. Cordova's Guide Book, 1856.

9. Extracts from letters of R. S. Neighbors, alias Rector, Gov. E. M. Pease, and from Wicheland's New Counties of Texas.

10. Depositions of sundry persons, all taken under one set of interrogatories propounded to each witness: Capt. R. B. Marcey, Hugh F. Young, George B. Erath, S. B. Ross, John S. Ford, William A. Pitts, Ham P. Bee.

11. (Put in evidence by United States Commission:) Humbolt's map of New Spain of 1804; William Darby's, 1818; Mellish's map, January 1; Carey and Lea's map, 1818; Disturnell's three maps, 1826–1846; W. H. Emery's map, 1844; S. H. Long's map, 1820; Daniel C. Major's map, 1859; Gillespie's map, 1876.

Extracts from Pressler's map of Texas (Land Office survey) offered by Texas Commission: Capt. R. B. Marcey's map, 1852; Disturnell's map, 1847; Strom's two maps, 1884-1885; Ransom's map by Agricultural Board, 1885; Stephen F. Austin's map, 1837; Colton's map of Texas, 1872; and all such general and special laws and public acts as are usually taken judiciary notice of by courts.

EVIDENCE PERTAINING TO THE BOUNDARY BETWEEN THE UNITED STATES AND TEXAS.

Remarks documentary, judiciary, etc., advanced to assist and define the boundary lines between the United States and the State of Texas.

The first given will be that portion of the correspondence between the United States and Spain with regard to treaty limits, etc., consummated on the 22d day of February, 1819, and may be stated projects or plans proposed by either Spain or the United States, step by step up to final agreement or settlement of terms.

I.

[Extracts from letter of James Monroe, Secretary of State, to Louis de Onis, minister to Spain, January 19, 1816.]

"You require that Spain shall be put in possession of West Florida as an act of justice before a discussion of the right of the parties to it is entered on. It is known to your Government that the United States claim by cession, at a fair equivalent, the privileges of Louisiana as it was held by France prior to the treaty of 1763, extending from the river Per Dido, on the eastern side of the Mississippi, to the river Bravo, or Grande, on the western, and to the whole territory within those limits the United States considered their right established by well-known facts and the fair interpretation of treaties." * * * (Volume 4, American State Papers on Foreign Relations, page 425.)

[Extract of letter from Mr. Monroe to Luis de Onis, June 10, 1816, with respect to the western boundary of Louisiana.]

"I remark that this Government has never admitted since the treaty of 1803 that it extended to the Rio Bravo." (*Id.*, p. 430.)

2.

[Statement of Luis de Onis, in letter to the Secretary of State, January 16, 1817.]

"I took the liberty to propose to you * * * that the two powers * * * should proceed with good faith to fix limits between them, which should be mutually convenient; which should not be liable to controversy, or be unknown to or violated by the respective subjects of each." You did me the honor pledge a proposition so frank and liberal * * * made known to me with the same frankness, of the United States' desire to unite to its dominions all the territories which belong to Spain east of the Mississippi, and that for them they will offer to Spain those which were between the river Del Norte and the Colorado. But as not only these lands but all those which lie between the Colorado and Cape North, drawing a line by the river Memento or Mementao towards the presidio of Adais, and from thence by the Arroyo Undo towards the Natchitoches, or a part of the province of Texas, belonging to and in the uninterrupted possession of His Majesty, with-

out there having been in relation thereto any dispute between France and Spain—that dispute being solely as to Natchitoches, which fort the French raised unjustly in the territory of His Catholic Majesty. It results that this proposition not only does not offer compensation to His Majesty for West and East Florida, * * * but it involves the relinquishment of the property and possession which His Majesty has of the territory in the province of Texas, which lies between the Colorado and the vicinity of Natchitoches. "To propositions so distant from equal and reciprocal conventions in which we have agreed to treat these affairs, I answer that * * * I saw myself obliged to wait for instructions * * * but that in the mean time, if you should propose to me on the part of this Government to make the Mississippi the boundary, I should see in that proposition a disposition on the part of the United States to offer some equivalent. And I would recommend it to the consideration of His Majesty as a fixed and stable limit to insure the peace and tranquillity of the two nations." (Vol. 4, American State Papers on Foreign Relations, p. 438.)

3.

Mr. Monroe, on the 25th of January, 1817, replied, using this language: "Finding by your letter that I had distinctly understood the views of your Government as explained by you in our late conference, and stated in my last letter, and perceiving, also, that you still adhere to those views, which, being altogether inconsistent with the rights of the United States are inadmissible, I have to repeat that this Government has no motive to continue this negotiation on the subject of boundaries. (*Id.*, p. 439.)

[Extract from letter of Don Luis de Onis to John Q. Adams, Secretary of State, Washington, December 23, 1817.]

"I also acquainted you that the King, my master, * * * would condescend to cede the two Floridas to this Republic in consideration of an exchange or an equivalent which might be useful or convenient to Spain. But as this exchange or equivalent must consist of a territory belonging to the United States, and which may offer *invariable* points, *marked* by *nature*, to *fix* the *divisional* line *between* the *possessions* of the Union and those of the Crown of Spain in a manner never to admit of doubt or controversy hereafter, His Catholic Majesty caused certain proposals for the said exchange or equivalent to be made through his principal secretary of state to the minister of the United States at Madrid; they were decidedly declined by him. * * * It is consequently necessary to have recourse to others which may be admissible." * * * (*Id.*, p. 452.)

5.

[Extract from letter of Luis de Onis, January 5, 1818, to Mr. Adams.]

"I now confine myself to declare to you, sir, and to the Government of the United States, in the name of the King, my master, that although Spain has an original and indisputable right to all the right bank of the Mississippi, His Majesty has resolved to claim this right solely with a view to adhere to the *uti possidetis* or state of possession in which the Crown of Spain was when she acquired Louisiana, in 1764, and in which that of France was at the time she made the cession. His Majesty, paying due respect to all such treaties and conventions as have caused a change in the state of possession of the two nations in that part of America, religiously confines himself to the express period when Louisiana was circumscribed by the well-known extent and boundaries with which it passed into the hands of the United States.

"As these boundaries to the westward of the Mississippi, although always notorious and acknowledged, have not been marked out with the formality necessary to avoid doubts and arbitrary pretensions, and as it is only evident that they undoubtedly proceed from the Mexican Gulf by the river Mermento or Mermentao and Arroyo Hondo, by drawing a line between Nachitoches and Adaes, which crosses the Red River and extends toward the Missouri, I have done no more than point out the basis for the line of demarkation." * * * (*Id.*, p. 459.)

6.

[Extract from letter of J. Q. Adams to Luis de Onis, January 16, 1818.]

"The President considers it would be an unprofitable waste of time to enter again at large upon topics of controversy which were * * * so thoroughly debated. * * * I am instructed by the President to propose to you an adjustment of all the differences between the two countries by an arrangement on the followiug terms:

"1. Spain to cede all her claims to territory eastward of the Mississippi.

"2. The Colorado from its mouth to its source, and from thence to the northern limits of Louisiana, to be the western boundary, or to leave that boundary unsettled for future arrangement." * * * (*Id.*, 464.)

7.

[Extract from letter of Luis de Onis, January 24, 1818, to J. Q. Adams.]

"You have proposed to me in your note a plan of arrangement or adjustment embracing the question of boundaries and that of indemnities, which is as follows: To settle the former you propose 'that Spain shall cede all her claims to territory eastward of the Mississippi' (that is to say, the two Floridas), and 'that the Colorado from its mouth to its source, and from thence to the northern limits of Louisiana, shall be the western boundary of that province.' I have expressed in one proposal what you have stated in two, as both are reduced to the cession of territory by Spain. It is not only proposed that Spain shall cede both Floridas to the United States, but that she shall likewise cede to them the vast extent of Spanish territory comprehended within the line following the whole course of the Colorado. I presume that it is the river Colorado of Nachitoches you speak of, and not another bearing the same name which is still farther within the limits of the Spanish provinces. I leave it to you, sir, to examine the import of these two proposals and see whether they are compatible with the principles of justice or with those of reciprocal utility or convenience. It is demanded of Spain to cede provinces and territories of the highest importance, not only to the eastward but to the westward of Louisiana, and that without proposing any equivalent or compensation. * * * I can not refrain from expressing my great concern at not being able in any degree to reconcile the proposals you have made me by order of the President with the inviolable principles of common justice, * * * the said proposals being altogether inadmissible. * * * I shall therefore point out to you such as I conceive to be founded in justice and reciprocal convenience, and therefore can not fail to meet the wishes of the United States."

"I. The dividing line between Louisiana and the Spanish possessions to be established in one of the branches of the Mississippi, either that of LaFourche or of the Atchafalaya, following the course of that river to its source, Spain to cede the two Floridas to the United States in full and complete sovereignty. In case this proposal should not appear admissible to your government, the following may be substituted: The *uti possidetis* or state of possession in 1763 to form the basis, and the western line of division to be established from the sea, at a point between the rivers Carcasa and the Mermento or Mermentao, running thence by Arroyo Hondo till it crosses the Colorado of Natchitoches, between that post and Adaes; thence northward to a point to be fixed and laid down by commissioners respectively appointed for the purpose." (*Id.*, 465, 466.)

8.

[Extract from letter of J. Q. Adams to Luis de Onis, of March 12, 1818:]

"You perceive, sir, that the Government of the United States is not prepared either to renounce any of the claims which it has been so long urging upon the justice of Spain or to acquiesce in any of those arguments which appear to you so luminous and irresistible (p. 477). * * * With regard to those parts of the province of Louisiana which have been incorporated within a State of that name, it is time that discussion should cease. Forming a part of the territory of a sovereign and independent State of the Union, to dispose of them is not within the competency of the executive government of the United States, nor will discussion be hereafter continued. But if you have proposals to make to which it is possible for the Government of the United States to listen with a prospect of bringing them to any practicable conclusion, I am authorized to receive them and to conclude with you a treaty for the adjustment of all the differences between the two nations, upon terms which may be satisfactory to both." (*Id.*, p. 478.)

9.

[Third article of "Translation of Propositions" received in Mr. Onis's letter of October 24, 1818, to Secretary of War John Q. Adams.]

"3. To avoid all cause of dispute in future, the limits of the respective possession of both Governments to the west of the Mississippi shall be designated by a line beginning on the Gulf of Mexico, between the rivers Mermento and Calcasia, following the Arroyo Hondo, between the Adaes and Natchitoches, crossing the Rio Roxo, or Red River, at the thirty-second degree of latitude and ninety-third of longitude from London, according to

Melish's map, and thence running directly north, crossing the Arkansas, the White, and the Osage Rivers, till it strikes the Missouri, and then following the middle of that river to its source, so that the territory on the right bank of the said river will belong to Spain, and that on the left bank to the United States. The navigation as well of the Missouri as of the Mississippi and Mermento shall remain free to the subjects of both parties.

"To fix this line with more precision, and to place the land-marks which shall designate exactly the limits of both nations, each of the contracting parties shall appoint a commissioner and a surveyor, who shall meet before the termination of one year from the date of the ratification of this treaty, at Natchitoches, on Red River, and proceed to run and mark the said line in conformity to what is above agreed upon and stipulated; they shall make out plans and keep journals of their proceedings, and the result agreed upon by them shall be considered as part of this treaty, and shall have the same force of if it were inserted therein," etc. (See Annals of Congress, Fifteenth Congress, second session, vol. 2, 1819, page 1900. See Annals of Congress, Fifteenth Congress, second session, 1819, page 1900.)

10.

To which proposition John Q. Adams, under date of October 31, 1818, replied:

"Instead of it, I am authorized to propose to you the following, and to assure you that it is to be considered as the final offer on the part of the United States: Beginning at the mouth of the river Sabine, on the Gulf of Mexico, following the course of said river to the thirty-second degree of latitude; the eastern bank and all the inlands in the said river to belong to the United States, and the western bank to Spain; thence due north to the northernmost part of the thirty-third degree of north latitude, and until it strikes the Rio Roxo, or Red River, thence following the course of the said river to its source, touching the chain of the Snow Mountains in latitude 37° 25′ north, longitude 106° 15′ west, or thereabouts, as marked on Melish's map; thence to the summit of the said mountains and following the chain of the same to the forty-first parallel of latitude; thence following the said parallel of latitude 41° to the South Sea. The northern bank of the said Red River and all the islands therein to belong to the United States, and the southern bank of the same to Spain.

"It is believed that this line will render the appointment of commissioners for fixing it more precisely unnecessary, unless it be for the purpose of ascertaining the spot where the river Sabine falls upon latitude 32° north, and the line thence due north to the Red River; and the point of latitude 41° north on the ridge of the Snow Mountains, to which appointment of commissioners this Government will readily agree," etc.

11.

To this Don Luis de Onis, on the 16th of November, 1818, as found in Annals of Congress, Fifteenth Congress, second session, page 1908, replied:

"Acceding as far as it is possible for me to do to the modifications proposed by you, and with a view of offering to the United States an additional proof of my wish to remove existing difficulties, I will undertake to admit the river Sabine instead of the Mermento as the boundary between the two powers, from the Gulf of Mexico, on condition that the same line proposed by you shall run due north from the point where it crosses the Rio Roxo (Red River), until it strikes the Mississippi, and extend thence along the middle of the latter to its source, leaving to Spain the territory lying to the right, and to the United States the territory lying to the left of the same. What you add respecting the extension of the same line beyond the Missouri along the Spanish possessions to the Pacific Ocean exceeds, by its magnitude and its transcendency, all former demands and pretensions started by the United States. Confining myself, therefore, to the powers granted me by my sovereign, I am unable to stipulate anything on this point," etc.

12.

To this John Q. Adams, on November 30, 1818, replied:

"As you have now declared that you are not authorized to agree either to the course of the Red River (Rio Roxo) for the boundary, or to the forty-first parallel of latitude, from the Snow Mountains to the Pacific Ocean, the President deems it useless to pursue any further the attempt at an adjustment, the object of this present negotiation. I am therefore directed to state to you that the offer of a line for the western boundary, made to you in my last letter, it is no longer obligatory upon this Government. Reserving then all the rights of the United States to the ancient western boundary of the colony of Louisiana by the course of the Rio Bravo del Norte, I am," etc. (See Annals of Congress, Fifteenth Congress, second session, page 1942.)

13.

To this De Onis replied, December 12, 1818:*

"As you stated to me in your note of the 31st of October last, that the proposals you then made me by order of your Government comprehended everything which the President conceived it possible within the compass of his powers and duty to offer for the final arrangement of the pending differences, I endeavored in my letter of the 16th of November last to modify the proposals made in yours of the 31st of October, and approximate them to yours to the utmost extent of my powers. I even expressed my earnest desire to conclude the negotiation, so far as to admit the removal of the boundary line from the Gulf of Mexico on the river Sabine, as proposed by you; and I only added that it should run more or less obliquely to the Missouri, thereby still keeping in view the consideration of conciliating the wish that your Government might have of retaining such other settlement as might have been formed on the bank of that river, and observing, nevertheless, that it was not to pass by New Mexico or any other provinces or dominions of the Crown of Spain," etc.

14.

[Don Luis de Onis again on the 11th of January, 1819.†]

"As the great difficuity which has hitherto opposed this desirable arrangement is the exact demarkation of the line which divides or should divide the dominions of the Crown of Spain from the territory of the United States westward of the Mississippi, and as you were pleased to state to me in your note of the 30th of September last that the principal motive which induced the President to withdraw the proposals which you had made to me by his direction was the want of instructions authorizing me to extend the boundary line to the Pacific Ocean, I have the honor to inform you that His Majesty, although then unacquainted with the proposals made by you to me in your note of the 31st of October, with a view to give an eminent proof of his sincere and generous friendship for this Republic, has been pleased to authorize me to settle this point and others embraced by former proposals. If the President should agree to your entering into an amicable agreement of them, and also to modify on his part the proposals you have made to me, I do not doubt that either by correspondence or in conference we may speedily attain the desired object—the termination of this interesting affair," etc.

15.

[Don Luis de Onis to the Secretary of State, January 16, 1819.]

"I have the honor to confirm to you those which I made in my note of the 16th of November last, and to add thereto that His Majesty will agree that the boundary line between the two States shall extend from the source of the Missouri westward to the Columbia River, and along middle thereof to the Pacific Ocean," etc.‡

16.

[John Q. Adams to Don Luis de Onis, January 29, 1819.]

"SIR: Your letter of the 16th instant has been submitted to the consideration of the President of the United States, by whose direction I have the honor of informing you that the proposal to draw the western boundary line between the United States and the Spanish territories on this continent from the source of the Missouri to the Columbia River can not be admitted. I have to add that for the purpose of an immediate arrangement of affairs with Spain, this Government repeats the proposal contained in my letter to you of the 31st of October last," etc.§

17.

[Extract from letter of Luis de Onis to J. Q. Adams, February 1, 1819‖.]

"Considering that the motive for declining to admit my proposal of extending the boundary line from the Missouri to the Columbia, and along that river to the Pacific, appears to be the wish of the President to include within the limits of the Union all the

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*See Annals of Sixteenth Congress, second session, page 2102.
†See Annals of Sixteenth Congress, second session, page 2109.
‡See Annals of Sixteenth Congress, second session, page 2110.
§See Annals of Congress, Sixteenth Congress, second session, pages 2110 and 2111.
‖See Annals of Congress, Sixteenth Congress, second session, page 2112.

branches and rivers emptying into the said river Columbia, I will adapt my proposals on this point so as fully to satisfy the demand of the United States without losing sight of the essential object, namely, that the boundary line, shall as far as possible, be natural and clearly defined, and leave no room for dispute to the inhabitants on either side. Having thus declared to you my readiness to meet the views of the United States in the essential point of their demands, I have to state to you that His Majesty is unable to agree to the admission of the Red River to its source, as proposed by you. This river rises within a few leagues of Santa Fé, the capital of New Mexico, and as I flatter myself the United States have no hostile intentions towards Spain at the moment we are using all our efforts to strengthen the existing friendship between the two nations, it must be indifferent to them to accept the Arkansas instead of the Red River as the boundary. This opinion is strengthened by the well-known fact that the intermediate space between these two rivers is so much impregnated with niter as scarcely to be susceptible of improvement.

"In consideration of these obvious reasons, I propose to you, that drawing the boundary line from the Gulf of Mexico by the river Sabine, as laid down by you, it shall follow the course of that river to its source, thence by the ninety-fourth degree of longitude to the Red River of Natchitoches, and along the same to the ninety-fifth degree, and crossing it at that point, to run by a line due north to the Arkansas and along to its source; thence by a line due west till it strikes the river San Clemento, or Multnomah, in latitude 41°, and along that river to the Pacific Ocean, the whole agreeably to Melish's map," etc.

18.

[Project of an article describing the western boundary, communicated to Don Luis de Onis by Secretary of State, February 6, 1819.]

"ARTICLE.—It is agreed that the western boundary between the United States and the territories of Spain shall be as follows: Beginning at the mouth of the river Sabine, on the Gulf of Mexico, following the course of said river to the thirty-second degree of latitude, the eastern bank and all the islands in the river to belong to the United States, and the western bank to Spain; thence due north to the northernmost part of the thirty-third degree of north latitude, and until it strikes the Rio Roxo, or Red River; thence following the course of said river to the northernmost point of the bend, between longitude 101° and 102°; thence by the shortest line to the southernmost point of the bend of the river Arkansas, between the same degrees of longitude 101 and 102; thence following the course of the river Arkansas to its source, in latitude 41° north; thence following the same parallel of latitude 41° to the South Sea. The northern banks and all the islands in the said Red and Arkansas Rivers, on the said boundary line, to belong to the United States, and their southern banks to Spain; the whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818. But if the source of the Arkansas River should fall south or north of latitude 41°, then the line from the said source shall run due north or south, as the case may be, till it meets the said parallel of latitude, and thence, as aforesaid, to the South Sea. And it is further agreed that no Spanish settlement shall be made on any part of the said Red or Arkansas Rivers, nor on any of the waters flowing into the same, nor any east of the chain of Snow Mountains, between latitudes 31° and 41°, inclusively; and that the navigation of said rivers shall belong exclusively to the United States forever."*

19.

[Project of a treaty delivered by Don Louis de Onis to the Secretary of State, February 9, 1819.]

"4. That at no time whatever there may be any dispute or mistake in the boundary which shall separate in future the territories of His Catholic Majesty and those of the United States to the westward of the Mississippi, the two high contracting parties have agreed to fix them in the following manner: The boundary line between the two countries shall begin on the Gulf of Mexico, at the mouth of the river Sabine in the sea, continuing north along the middle of the river to the thirty-second degree of latitude; thence by a line due north to the thirty-third degree of latitude, where it strikes the Rio Roxo of Natchitoches (Red River), following the course of the Rio Roxo to the westward to the hundredth degree of longitude and thirty-three and one-fourth degree of latitude, where it crosses that river; thence by a line due north by the said one hundredth degree of longitude from London, according to Melish's map, till it enters the river Arkansas; thence along the middle of the Arkansas to the forty-second degree of latitude; thence a line shall be drawn to the westward, by the same parallel of latitude, to the source of

*See Annals of Congress, Sixteenth Congress, second session, page 2113.

the river San Clemente, or Multnomah, following the course of that river to the forty-third degree of latitude; and thence by a line due west to the Pacific Ocean," etc.*

20.

[Counter project of a treaty communicated by Mr. Adams to Don de Onis, the 13th of February 1819.]

"ART. 3. The boundary line between the two countries west of the Mississippi shall begin on the Gulf of Mexico, at the mouth of the river Sabine in the sea, continuing north along the western bank of that river to the thirty-second degree of latitude; thence by a line due north to the degree of latitude where it strikes the Rio Roxo of Natchitoches, or Red River; thence following the course of the Rio Roxo westward to the degree of longitude 102° west from London and 25° from Washington; thence crossing the said Red River, and running thence by a line due north to the river Arkansas; thence following the course of the southern bank of the Arkansas to its source in latitude 41° north; and thence, by the parallel of latitude, to the South Sea; the whole being as laid down in Melish's map of the United States, published in Philadelphia, improved to the 1st of January, 1818. But if the source of the Arkansas River should be found to fall north or south of latitude 41°, then the line shall run from the said source due south or north, as the case may be, till it meets the said parallel of latitude 41°, and thence along the said parallel to the South Sea; the Sabine and the said Red and Arkansas Rivers, and all the islands in the same, throughout the course thus described, to belong to the United States, and the western bank of the Sabine, and the southern banks of the said Red and Arkansas Rivers throughout the line thus described, to belong to Spain. And the United States hereby cede to His Catholic Majesty all their rights, claims, and pretensions to the territories lying west and south of the above described line; and His Catholic Majesty cede to the said United States all his rights, claims, and pretensions to any territories east and north of said line, and for himself, his heirs, and successors, renounces all claims to said territories forever.

"ART. 4. To fix this line with more precision and to place the land-marks which shall designate exactly the limits of both nations, each of the contracting parties shall appoint a commissioner and a surveyor, who shall meet, before the termination of one year from the date of the ratification of this treaty, at Natchitoches on the Red River, and proceed to run and mark the said line from the north of the Sabine to the Red River, and from the Red River to the river Arkansas, and to ascertain the latitude of the source of the said river Arkansas, in conformity to what is above agreed upon and stipulated; they shall make out plans and keep journals of their proceedings, and the result agreed upon by them shall be considered as part of this treaty and shall have the same force as if it were inserted therein."†

This last project or counter project of Adams, dated February 13, 1819, contained fifteen articles; the third defining lines of boundary; fourth, providing for running and marking the line; fifth, establishing the status of inhabitants of ceded territory to the United States; sixth, article of incorporation of territory in the Union and guarantying to citizens equal rights with citizens of the United States. [See appendix Sixteenth Congress, second session, pages 2119, 2120, 2121, 2122, 2123, and 2124.] At this time Mr. de Onis being indisposed, at his request Mr. Hyde de Neuville had an interview with J. Q. Adams, and on the 15th day of February they discused the project of Mr. de Onis and the counter project of J. Q. Adams. Each article of the counter project of Adams was discussed and the objections to each article and the agreements were noted by de Neuville.‡

On the 16th day of February, 1819, the Secretary of State received from de Onis, through hands of de Neuville, the following: * * *

"ART. 3. The Chevalier de Onis requires that the boundary between the two countries shall be the middle of the rivers, and that the navigation of the said rivers shall be common to both nations."

Secretary of State replies:

"Secretary of State maintains that the United States have always intended that the property of the river should belong to them. He insists on this point as an essential condition," etc.

"The minister of Spain agrees to the one hundredth degree of longitude, and, to remove all difficulties, to admit the forty-second instead of the forty-third degree of latitude, from the Arkansas to the Pacific Ocean."

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* See Annals of Congress, Sixteenth Congress, second session, pages 2114, 2115.

† See appendix Annals of Congress, Sixteenth Congress, second session, pages 2120 and 2121.

‡ See Annals of Congress, Sixteenth Congress, second session, pages 2123 and 2124; also note.

Secretary of State: "Agreed."*

On the 22d day of February, 1819, the treaty was drawn up and signed by J. Q. Adams, for the United States, and Luis de Onis, for Spain, and the third and fourth articles of the treaty read:

"ART. 3. The boundary line between the two countries west of the Mississippi shall begin on the Gulf of Mexico, at the mouth of the river Sabine in the sea, continuing north along the western bank of the river to the thirty-second degree of latitude; thence by a line due north to the degree of latitude where it strikes the Rio Roxo of Natchitoches, or Red River; then following the course of the Rio Roxo westward to the degree of longitude 100 west from London and 23 from Washington; then crossing the said Red River and running thence by a line due north to the river Arkansas; thence following the course of the southern bank of the Arkansas to its source, in latitude 42° north, and thence by that parallel of latitude to the South Sea; the whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818. But if the source of the Arkansas River shall be found to fall north or south of latitude 42°, then the line shall run from the said source due south or north, as the case may be, till it meets the said parallel of latitude of 42°, and thence along the said parallel to the South Sea; all the islands in the Sabine and the said Red and Arkansas Rivers throughout the course thus described to belong to the United States; but the use of the waters and the navigation to the Sabine to the sea, and the said rivers Roxo and Arkansas, throughout the extent of said boundary on their respective banks, shall be common to the respective inhabitants of both nations. The two high contracting parties agree to cede and renounce all their rights, claims, and pretensions to the territories described by the said line; that is to say: The United States hereby cede to His Catholic Majesty and renounce forever all the rights, claims, and pretensions to the territories lying west and south of the above-described line, and in like manner His Catholic Majesty cedes to the said United States all his rights, claims, and pretensions to any territories east and north of said line, and for himself, his heirs, and successors, renounce all claim to the said territories forever.

"ART. 4. To fix this line with more precision, and to place the land-marks which shall designate exactly the limits of both nations, each of the contracting parties shall appoint a commissioner and surveyor, who shall meet before the termination of one year from the date of the ratification of the treaty, at Natchitoches, on Red River, and proceed to run and mark the said line from the mouth of the Sabine to the Red River, and from the Red River to the river Arkansas, and to ascertain the latitude of the source of the said river Arkansas, in conformity to what is above agreed upon and stipulated, and the line of latitude 42° to the South Sea; they shall make out plans and keep journals of their proceedings, and the results agreed upon by them shall be considered as part of this treaty, and shall have the same force as if it were inserted therein. The two Governments will amicably agree respecting the necessary articles to be furnished to those persons, and also to their respective escorts, should such be deemed necessary."†

[Extract from treaty of limits between the United States of America and the United Mexican States, concluded January 12, 1828.]

"ARTICLE I. The dividing limits of the respective bordering Territories of the United States of America and of the United Mexican States being the same as were agreed and fixed upon by the above-mentioned treaty of Washington [between Spain and the United States of America], concluded and signed on the 22d day of February, in the year 1819, the two high contracting parties will proceed forthwith to carry into full effect the third and fourth articles of said treaty." (Senate Ex. Doc. No. 36, Forty-first Congress, third session.)

[Convention between the United States of America and the Republic of Texas for marking the boundary between them, concluded April 25, 1838, ratification exchanged October 12, 1838, proclaimed October 13, 1838.]

"Whereas the treaty of limits made and concluded on the 12th day of January, in the year of our Lord 1828, between the United States of America on the one part and the United Mexican States on the other, is binding upon the Republic of Texas, the same having been entered into at a time when Texas formed a part of the said United Mexican States;

"And whereas it is deemed proper and expedient, in order to prevent future disputes and collisions between the United States and Texas, in regard to the boundary be-

*See Annals of Congress, Sixteenth Congress, second session, pages 2125 and 2126.

†See Appendix to Annals of Congress, Sixteenth Congress, second session, pages 2130, 2131, 2132, 2133, 2134, and 2135.

tween the two countries as designated by said treaty, that a portion of the same should be run and marked without unnecessary delay: The President of the United States has appointed John Forsyth their plenipotentiary, and the President of the Republic of Texas has appointed Memucan Hunt its plenipotentiary, having exchanged their full powers, have agreed upon and concluded the following articles:

ARTICLE 1. Each of the contracting parties shall appoint a commissioner and surveyor, who shall meet before the termination of twelve months from the exchange of the ratification of this convention, at New Orleans, and proceed to run and mark that portion of the said boundary which extends from the mouth of the Sabine, where that river enters the Gulf of Mexico, to the Red River. They shall make out plans and keep journals of their proceedings, and the result agreed upon by them shall be considered as part of this convention, and shall have the same force as if it were inserted therein. The two Governments will amicably agree respecting the necessary articles to be furnished to those persons, and also to their respective escorts, should such be deemed necessary.

ART. 2. And it is agreed that until this line shall be marked out as is provided for in the foregoing article, each of the contracting parties shall continue to exercise jurisdiction in all the territory over which its jurisdiction has heretofore been exercised; and that the remaining portion of the said boundary line shall be run and marked at such time hereafter as may suit the convenience of both the contracting parties, until which time each of the said parties shall exercise, without the interference of the other, within the territory of which the boundary shall not have been so marked and run, jurisdiction to the same extent to which it has been heretofore usually exercised.

"ART. 3. The present convention shall be ratified and the ratifications shall be exchanged at Washington within the term of six months from the date hereof, or sooner if possible.

"In witness whereof we, the respective plenipotentiaries, have signed the same, and have hereunto affixed our respective seals. Done at Washington this 25th day of April, in the year of our Lord 1838, in the sixty-second year of the Independence of the United States of America and in the third year of that of the Republic of Texas.

"JOHN FORSYTH. [L. S.]
"MEMUCAN HUNT. [L. S.]"

(Senate Ex. Doc., Forty-first Congress, p. 835).

Discoveries in the Upper Red River and Upper Arkansas regions.

It is stated in substance by Mr. Bancroft, in his history of the United States (pp. 57, 58), that in June 1542, the followers of Ferdinand de Soto found themselves on the banks of the Mississippi River, and determined to reach Mexico by land, and in July they reached the country of the Natchitoches; but Red River was so swollen that they could not cross, and turning up that stream they were purposely led astray by their Indian guides, and "they went up and down through very great woods," and reached the great buffalo prairies of the West, the range of the Pawnees and Comanches, on the confines of Mexico, and believed themselves 150 leagues west of the Mississippi River. That this journey was performed by over 300 men, some of whom wrote particular accounts of it (see p. 59 and notes); and that they returned to the Mississippi River in December, reaching it on the north side of Red River.

The same historian, on page 204, Vol. III, states that Bienville, in March 1700 "explored western Louisiana, crossed Red River, and approached New Mexico, and St. Dennis, with a motley group of Canadians and Indians, was sent to ramble for six months in the far west, that he might certainly find the land of gold."*

On page 247 Vol. III, Bancroft says that in 1713 "St. Dennis, after renewing intercourse with the Nachitoches, again ascended Red River, and found his way from one Spanish port to another, till he reached a fortress in Mexico, and his enterprise was followed by his imprisonment, and even liberty of commerce across the wilderness was sternly refused."†

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*Capt. R. B. Marcy, on page 19 of Marcy's Red River of Louisiana, says of the Witchita Mountains east of the North Fork of Red River: "There are veins of quartz, greenstone and porphyry running through the granite, similar to those that characterize the gold-bearing formation of California, New Mexico, and elsewhere. This fact, in connection with our having found some small particles of gold in the detritus along the bed of Otter Creek, may yet lead to the discovery of important auriferous deposits in these mountains. Among the border settlers of Texas and Arkansas an opinion has for a long time prevailed that gold was abundant here, and several expeditions have been organized for the purpose of making examinations, but the Indians opposed their operations, and in every instance, I believe, compelled them to abandon the enterprise and return home."

†A point on Red River in the most northern extremity of Montague County, is designated as "Old Spanish Fort," on Pressler map of Texas.

Itinerary, diary, and computations of leagues of a journey of discovery from this the province of New Mexico, to the Fort of Natchistochis and the province of the Texas, undertaken by superior orders jointly with Don Pedro Vial, by me, the undersigned, commissioner, for this purpose.—Francisco Xavier Fragoso. Town of Santa Fé, the 24th of June, 1788.

June 24.—This day, all necessary preparations having been made, and after having received the orders of his lordship the governor of this province, Don Fernando de la Concha, and the correspondence and dispatches addressed to their lordships the governor and commandant of said fort and the province of Texas, at about the eleventh hour in the morning, I started from this capital, the town of Santa Fé, with the following persons: Don Pedro Vial, a native of Lyons, France; myself, Francisco Xavier Fragoso, of the city of Mexico; José Maria Romero, Gregorio Leyva, and Juan Lusero, natives of Santa Fé, shaping my course southward, in the direction of the Pecos Village. After leaving the woodland, entered a short cañon and reached a rolling table-land where the village was described. This day traveled 8 leagues.

June 25.—Started at 9 o'clock a. m., southward, leaving a table-land on the right, and heavy timber as far as the ford called the Pecos Ford, and halted at Bernal's. Ten leagues.

June 26.—Started at 6 o'clock a. m.; eastward; good land; reached "Las Gallinas" (The Chickens) at 6 o'clock p. m. It is an habitual camping ground. Eleven leagues.

June 27.—Started at 11 o'clock a. m.; eastward; good land; grass, fuel, and water; halted at 6 o'clock p. m. at a standing spring with cottonwood trees. Eight leagues.

June 29.—Started at 8 o'clock a. m.; same course; good land. There is on the south a low red table-land, and another 1 league distant; then a "Sabinas" (cypress) forest is seen about 2 leagues long. I halted without water at a place which I called San Pedro. Eight leagues.

June 30.—Started at 8 o'clock; same course; leaving a black table-land on the right, and on the left two low red hills and a very extensive waterless valley, which is called Santa Ana. Halted at 6 o'clock p. m. Ten leagues.

July 1.—Started at 7 o'clock a. m.; same course; leaving on the south a white table-land, and on the north some small lakes. Halted at 7 o'clock p. m. at the foot of a black table-land, which I called Santa Rosa. Twelve leagues.

July 2.—Started at 8 o'clock; same course; good land, with the same table-land on the right, and on the left a very extensive plain. After my reckoning, the table-land is about 10 leagues and the plain about 20 leagues long. There is a standing spring and one cottonwood tree. I halted at the spur of the table-land at 7 o'clock p. m. Twelve leagues.

July 3.—Started at 6 o'clock a. m.; eastward course. Soon entered the plains, which are so extensive that nothing but the sky and plain are seen. Passed this day thirteen lakes. Halted at 7 o'clock p. m. at the head of the Rio Blanco (White River). Twelve leagues.

July 4.—Started at 5 o'clock; same course; keeping along said Rio Blanco, which is a running stream; level land; grass and fuel in abundance. Halted at 6 o'clock. Six leagues.

July 5.—Started at 5 o'clock a. m.; same eastward course down said river; good land. After traveling a short distance, struck the junction of a river which runs from the north and is called "Rio del Tule" (Spanish Dagger River); halted at 6 o'clock p. m. at the forks. Six leagues.

July 6.—Started at 9 o'clock a. m.; same course, still following the said Rio Blanco, on which I halted at 6 o'clock p. m., with fuel, grass, and water. Six leagues.

July 7.—Started at 5 o'clock a. m.; same course along the river, which becomes wider than gunshot distance; camped on its bank at 6 o'clock, at El Castor (The Beaver). Nine leagues.

July 8.—Started at 5 o'clock a. m.; same course, same river, and I camped in a cottonwood grove, where the hills become lower; it was about 7 o'clock p. m. Ten leagues.

July 9.—Started at 6 o'clock a. m.; same course and river, but was compelled to halt at 12 o'clock. Four leagues.

July 10.—Started at 9 o'clock a. m., having found a good watering place, as the river water is brackish; abundance of grass and fuel; same course, still along the river; camped at 3 o'clock p. m. Seven leagues.

July 11.—Started at 5 o'clock a. m.; same course and down the river, the Cumanchis having advised me not to leave the river, which follows steadily that course; camped at 7 o'clock at San Diego; grass, fuel, and no stones. Twelve leagues.

July 12.—Started before daybreak; same river and course; land level; the river is wider; traveled until 8 o'clock p. m. Thirteen leagues.

July 13.—Started at about 4 o'clock a. m.; same course and river, and we saw on the north of the river the range of hills which, as we were told, was the Juamanes. Here another river running from the north joins the Blanco. It has much water, and is called "Rio de las Plumas" (Feather River); it is less brackish than the Blanco. I camped at about 7 o'clock p. m., on said river, at San Dimas, as I called the place. Twelve leagues.

July 14.—Started at 6 o'clock a. m.; same course and river; another river debouches, which comes from the north; it is wider. Here the rivers and hills become level, and another range of hills, not very high, is seen on the north; again another river, also running from the north, joins the Rio Blanco, and leaving a very extensive plain, I camped at about 6.30 p. m. Ten leagues.

July 15.—Started at 6 o'clock a. m.; same course and along said river; traveled over good land, well supplied with grass, fuel, and meat; halted at 7 o'clock p. m., and crossed the river, which is already very wide. This day I crossed a creek which runs from the south. Ten leagues.

July 16.—Started at 5 o'clock a. m. on a northern course, and on a very large Cumanchi trail, to overtake them and ascertain whether I was or was not on the right direction. I overtook them and camped with them at 6 o'clock p. m. Six leagues.

July 17.—Started at 7 o'clock a. m. to resume an eastern course, being guided by the same Cumanchi who guided Don Pedro Vial to Santa Fé, and he led me over very extensive plains, good lands, and on a straight line, with grass, fuel, and standing water. I camped at 10 o'clock p. m. at San Antonio. Twelve leagues.

July 18.—Started at 5 o'clock a. m., southward; halted on a river running from the north to join the Rio Blanco, and we understood to be called the San Marcos River. Camped at 6 o'clock p. m. Ten leagues.

July 19.—Started at 5 o'clock a. m.; same course, over plains; good land. The river is very boggy; it is joined by another large river running from the south, called by the Cumanchis "Del Almagre" (Ocher, or Vermilion); at a short distance another river running from the north forms its junction, and I gave it the name of Rio de Dolores (Rivers of Sorrows). After crossing the river a plain intervenes, timbered with oak, and is called "San José." There I camped for the night, at 3 o'clock p. m. Eight leagues.

July 20.—Started at 5 o'clock a. m.; course eastward; after crossing the river struck a plain two or three leagues in length, and reached the Taguayachi (Tahuayase) villages at 9 o'clock a. m. Four leagues.

July 26.—Started at 6 o'clock a. m.; course southward. After crossing said river struck a very fine oak timber, on good level ground; the forest is about 4 leagues wide; next struck a wide and beautiful plain. Camped at the Santa Ana Springs at 5 o'clock. Seven leagues.

July 27.—Started at 6 o'clock a. m., eastward, over level land; several streams close to each other; good fuel and grass. I camped on a small stream at 6 o'clock p. m. The country to this day was alternately prairie and woods. The stream is called San Juan.

July 28.—Started at 6 o'clock a. m., same course, and after traveling 4 leagues we reached a very fine forest which is called "Monte Grande" (Cross Timbers), which is said to be 200 leagues long and only 3 leagues wide; there I camped. Four and one-half leagues.

July 31.—Started at 6 o'clock a. m., eastward course. When leaving the forest crossed a small running stream (not very small either) running from north to south; it is said to be "La Trinidad" (the Trinity); thence entered an immense plain and went into camp at 5 o'clock p. m., at a spring which I called El Benado (Deer Spring). Seven leagues.

August 1.—Started at 6 o'clock a. m., same course over said plains, but was soon compelled to half by rain. Two leagues.

August 3.—Started at 6 o'clock a. m., same course. Traveled over heavily-timbered plains, well watered, grass and fuel, but no stones. Halted at 2 o'clock p. m. Crossed to-day two small running streams. Four leagues.

August 4.—Started at 7 o'clock a. m., easterly course, over heavily-timbered plains and creeks; found plum and other trees. Three leagues.

August 5.—Started at 6 o'clock a. m., same course, over treeless plains; creeks alone are timbered. No mountain or hill within sight, in any direction. I camped without water, at the outskirts of an oak forest a quarter of a league wide, but how long is not known. I halted at 4 o'clock p. m. Eight leagues.

August 6.—Started at 7 o'clock a. m., same course, over plains and good lands; small creeks. Entered the Natchitoches forest, and halted at 6 o'clock p. m., on a running creek. Eight leagues.

August 7.—Started at 6 o'clock; course southward, through the forest, the soil of which is thickly covered with brush, and on so narrow a trail that we sometimes lost it. There are many running streams. Camped at 6 o'clock p. m., on a running creek. Eight leagues.

August 8.—Started at about 9 o'clock; same course and same forest; passed the Ramos Swamp, and camped at 6 o'clock p. m., on a running stream called "De la Piedra de Amolar" (Whetstone Creek), because some excellent such stones are found on the banks of the stream. Four leagues.

August 9.—Started at 7 o'clock; same course and same forest. Found to-day two very large streams, in which we saw alligators. Camped on the Sabine River. Four leagues.

August 10.—Started at 8 o'clock a. m.; eastern course and same forest. Found two small creeks, running from south to north; one is called "De las Animas" (The Souls), and the other San José. Slept in valley timbered with cottonwood trees; no running water. Halted at 6 o'clock p. m. Eight leagues.

August 11.—Started at 8 o'clock a. m.; same course and same forest. Land heavily timbered and rolling; there are no stones. Crossed a small running creek called "Del Lobo" (Wolf Cleek), and a valley called "Del Carrizo" (Cane Valley), and I halted at 6 o'clock p. m. on a creek called "De la Casa" (House Creek). Nine and one-half leagues.

August 12.—Started at 6 o'clock a. m.; same course and same forest. At a distance of 2 leagues there are two creeks running northward, and at a distance of 2 more leagues there is a spring called "De Lucero" (Lucero's Spring), and I halted in a Nadaco village composed of eight huts. Eight leagues.

August 13.—Started at 6 o'clock a. m.; eastern course and same forest. I halted on a running stream. Two and one-half leagues.

August 14.—Started at 6 o'clock a. m.; same course and same forest. At 12 o'clock m. halted at the rancho of a Frenchman named Atanacio. Six leagues.

August 16.—Started at 6 o'clock a. m.; course eastward and same forest. I reached the house and rancho of another Frenchman, called "Pavlo de Caderfita," at 9 o'clock a. m. Four leagues.

August 19.—Started at 7 o'clock; same course and same forest; passed the rancho of two other Frenchmen, and I halted at 6 o'clock at the rancho of an Englishman. Seven leagues.

August 20.—Started at 6 o'clock a. m.; same course and same forest, and reached the fort of Natchitoches at 5 o'clock p. m. Ten leagues.

August 30.—Started from said fort at 10 o'clock a. m.; shaping my course southward, and camped at Buena Vista at 6 o'clock p. m. Still traveled in the forest, but it was not so tall. Nine leagues.

August 31.—Started at 9 o'clock; same course and same forest. Camped at San José at 12 o'clock. Six leagues.

September 1.—Started at 8 o'clock a. m.; same course and same forest. Crossed the Sabine River. All good land. Camped at 6 o'clock p. m. at "El Patron" (Patron Creek). Ten leagues.

September 2.—Started at 6 o'clock a. m.; westward course. The forest is lower; the land is good. Crossed a river called "De Zais" (probably Ayish Bayou). Camped at a rancho at 6 o'clock p. m.; it is called "Atoyaque" (Altoyac). Thirteen leagues.

September 3.—Started at 7 o'clock a. m.; same course and same forest Passed by a rancho called Atascoso, and at 6 o'clock p. m. reached the presidio (garrison) of Nacodochi. Fourteen leagues.

October 24.—Started at 6 o'clock a. m.; westward course. Halted on Loco Creek, an habitual camping ground, at 3 o'clock. Four leagues.

October 25.—Started at 9 o'clock a. m.; same course and same forest. Camped at 5 o'clock p. m. at Los Charcos (The Ponds). Ten leagues.

October 26.—Followed the same course in the forest; good land. Camped at San Pedro; at 5 o'clock p. m. crossed the Nechas River. Ten leagues.

October 27.—Started at 7 o'clock a. m.; same course and in the forest. Camped at 5 o'clock p. m. on El Carriso (Caney Creek). Ten leagues.

October 28.—Started at 9 o'clock; some course. The whole country is level. Camped on the Trinity River at 5 o'clock p. m. Four leagues.

October 29.—Started at 1 o'clock p. m.; same course. Camped at 5 o'clock p. m. at La Laguna de los Nisperos (Persimmon Lake). Two and one-half leagues.

October 30.—Started at 6 o'clock a. m.; southward course; timber and prairie; good land. Camped at 1 o'clock p. m. on the Leona. Seven and one-half leagues.

October 31.—Started at 6 o'clock a. m.; same course; timber and rolling land. Camped at 5 o'clock at Corpus Christi. Ten leagues.

November 1.—Started at 7 o'clock a. m.; same course; all treeless prairie. Camped at 5 o'clock on the rivers which are called "Los Brazos de Dios" (The Arms of God, the Brazos River). Eight leagues.

November 3.—Started at 8 o'clock a. m.; same course; good land, heavily timbered. Camped at 3 o'clock at Las Cruzes (The Crosses). Nine leagues.

November 4.—Started at 8 o'clock; same course; timber, prairie, and hills. Halted at 4 o'clock p. m. on an habitual camping ground. Nine leagues.

November 5.—Started at 8 o'clock; same course; good prairie land. Camped at 5 o'clock on El Arroyo del Azucar (Sugar Creek). Nine leagues.

November 6.—Started at 7 o'clock; same course; little timber, and much prairie. Crossed the Colorado River, and camped at 5 o'clock on the Navedad. Nine leagues.

November 8.—Started at 8 o'clock a. m.; same course; good land. Halted at 10 o'clock at a place which is not an habitual camping ground. Four leagues.

November 10.—Started at 6 o'clock a. m.; same course; good land. Halted at 12 o'clock at a place which is not an habitual camping ground. Five leagues.

November 11.—Started at 6 o'clock a. m.; same course; good land. Crossed the Guadalupe River, and halted at 3 o'clock p. m. at a place which is not an habitual camping ground. Seven leagues.

November 12.—Followed the same course; heavy timber. Halted at 3 o'clock p. m. on no habitual camping ground at Los Alamos (the Cottonwoods). Four leagues.

November 13.—Started at 6 o'clock a. m.; same course; good land. Camped at 6 o'clock p. m. on El Carriso (Caney Creek). Seven leagues.

November 16.—Started at 7 o'clock a. m.; same course; timber and good land. Camped at El Rancho del Reten (the Supply Rancho) at 6 o'clock p. m. Ten leagues.

November 17.—Started at 9 o'clock a. m.; same course. Stopped at the Chayopines Rancho at 12 o'clock. Eight leagues.

November 18.—Started at 8 o'clock a. m.; same course; and reached the Royal Presidio of San Antonio de Bexar at 5 o'clock p. m.. Ten leagues.

STATE OF TEXAS,
General Land Office, Austin, June 9, 1886.

I certify that the foregoing is a correct translation of an original document existing in the Spanish archives of this office.

X. B. DEBRAY,
Spanish Clerk and Translator.

I, W. C. Walsh, commissioner of the general land office of the State of Texas, do hereby certify that X. B. Debray, whose signature is subscribed to the foregoing certificate, is the Spanish clerk and translator of this office, duly qualified according to law, and that his official acts as such are entitled to full faith and credit.

In testimony whereof I have hereto set my hand and caused the seal of the general land office to be affixed, on the day and date last above written.

[SEAL.]

W. C. WALSH,
Commissioner.

Pike's Expedition.

[Extract from orders to Lieut. Z. M. Pike, by General James Wilkinson, U. S. Army.]

SAINT LOUIS, *June* 24, 1806.

* * * "A third object of considerable magnitude will then claim your consideration. It is to effect an interview and establish a good understanding with Yanctons, Tetaus, or Comanches. * * * As your interview with the Comanches will probably lead you to the head branches of the Arkansas and Red Rivers, you may find yourself approximated to the settlements of New Mexico, and there it will be necessary you should move with great circumspection, to keep clear of any hunting or reconnoitering parties from that province, and to prevent alarm or offense, because the affairs of Spain and the United States appear to be on the point of amicable adjustment, and, moreover, it is the desire of the President to cultivate the friendship and harmonious intercourse of all the nations of the earth, and particularly of our near neighbors, the Spaniards.

"In the course of your tour you are to remark particularly upon the geographical structure, the natural history, and population of the country through which you may pass, taking particular care to collect and preserve specimens of everything curious in the mineral or botanical worlds which can be preserved and are portable. Let your courses be regulated by your compass, and your distances by your watch, to be noted in a field-book; and I would advise you, when circumstances permit, to protract and lay down in a separate book the march of the day at every evening's halt.

"The instruments which I have furnished you will enable you to ascertain the variation of the magnetic needle and the latitude with exactitude; and at every remarkable point I wish you to employ your telescope in observing the eclipses of Jupiter's satellites, having previously regulated and adjusted your watch by your quadrant, taking care to note with great nicety the periods of immersion and emersion of the eclipsed satellites. These observations may enable us after your return, by application to the appropriate tables, which I can not now furnish you, to ascertain the longitude. It is an object of much interest with the Executive to ascertain the direction, extent, and navigation of the Arkansas and Red Rivers; as far, therefore, as may be compatible with these instructions and practicable to the means you may command, I wish you to carry your views to those subjects, and should circumstances conspire to favor the enterprise, that you may detach a party, with a few Osage, to descend the Arkansas, under the orders of Lieutenant Wilkinson or Sergeant Ballinger, properly instructed and equipped to take

courses and distances, to remark on the soil, timber, etc., and to note the tributary streams. This party will, after reaching our post on the Arkansas, descend to Fort Adams and there wait further orders; and you yourself may descend the Red River, accompanied by a party of the most respectable Comanches, to the post of Natchitoches, and there receive further orders. * * * * * *

"Wishing you a safe and successful expedition, I am, sir, with much esteem and respect, your obedient servant,

"JAMES WILKINSON.

"To Lieut. Z. M. PIKE."

[Pike's Sources of the Mississippi (Part III, pp. 107 to 109.) Extract from Pike's diary.]

July 15, 1806.—We sailed from the landing at Belle-Fontaine about 3 o'clock, p. m., in two boats. Our party consisted of 2 lieutenants, 1 surgeon, 1 sergeant, 2 corporals, 16 privates and 1 interpreter.

July 28.—(Monday.) * * * Arrived on the Osage River. * * *

August 16.— * * * Came on extremely well in the barge to a French hunting camp (evacuated). * * *

August 17.— * * * At 4 o'clock arrived at ten French houses on the east shore; * * * passed the position where M. Chouteau formerly had his fort, * * * whence to the village of the Grand Osage is 9 miles across a large prairie.

August 21.— * * * Rode to the village of Little Osage.

August 27.— * * * Observed two immersions of Jupiter's satellites.

September 6.— * * * Arrived at the dividing ridge between the waters of the Osage and Arkansas (alias White River).

September 10.— * * * Struck and passed the divide between the Grand River and the Verdigris River.

September 12.— * * * Encamped on the main branch of Grand River.

September 14.— * * * On the main branch of White River, hitherto called Grand River.

September 15.— * * * On the dividing ridge between the waters of the White and the Kansas.

September 22.— * * * Met a Pawnee hunter, who informed us that a party of three hundred Spaniards had lately been as far as the Sabine, but for what purpose unknown.

September 25.— * * * Struck a very large road, on which the Spanish troops returned, and on which we could yet discover the grass beaten down in the direction they went. * * * Arrived within about 3 miles of the village (Pawnee). * * * The Pawnees then advanced within a mile of us. * * * The chief * * * gave us his hand; his name was Characterish. * * * Arrived on the hill over the town. * * * The chief had invited us to his lodge; * * * he gave me many particulars, which were interesting to us, relative to the late visit of the Spaniards. * * * I will here attempt to give some memoranda of this expedition. * * * I was fitting out for my expedition from Saint Louis, when some of the Spanish emissaries in that country transmitted the information to Major Merior and the Spanish council at that place, who immediately forwarded on the information to the then commandant at Nacogdoches (Capt. Sebastian Roderiques), who forwarded it to Colonel Cordeso, by whom it was transmitted to the seat of government. This information was personally communicated to me as an instance of the rapid means they possessed of transmitting the information relative to the occurrences transacting on our frontiers. The expedition was then determined on, and has three objects in view, viz:

1. To descend the Red River, in order if he met our expedition to intercept and turn us back. * * *

2. To explore and examine all the internal parts of the country from the frontiers of the province of New Mexico to the Missouri. * * *

3. To visit the Tetaus, Pawnees republic, Grand Pawnees, Pawnee Mahaws, and Kansas. * * * Lieut. Don Facundo Malgares, the officer selected * * * to command this expedition. * * * This officer marched from the province of Biscay with 100 dragoons of the regular service, and at Santa Fé (the place where the expedition was fitted out from) he was joined by 500 of the mounted militia of that province. * * * The whole number of their beasts were 2,075. They descended the Red River 233 leagues, met the grand bands of the Tetaus, held councils with them, then struck off northeast and crossed the country to the Arkansas, where Lieutenant Melgares left 240 of his men with the lame and tired horses, whilst he proceeded on with the rest to the Pawnee republic. * * * Lieutenant Melgares returned to Santa Fé the ——— of October.

September 28.—I held a council of the Kansas and Osage and made them smoke the pipe of peace, * * * Made an observation on the emersion of one of Jupiter's satellites.

September 29.—Held our grand council with the Pawnees; * * * present not less than 400 warriors. * * *

October 4.—Two French traders arrived at the village. * * *

October 7.—* * * We marched out * * * on the same road we came in.

October 15.—* * * Dr. Robinson and myself left the party in order to search * * * for the Spanish trace. * * *

October 18.—* * * Discovered two men in search of us; they informed us the party was encamped on the Arkansas about 3 miles south of where we then were. This surprised us very much, as we had no conception of that river being so near. * * *

October 23.—* * * Dr. Robinson and myself * * * ascended the river with an intention of searching the Spanish trace. * * * Ascended the river about 20 miles to a large branch on the right. * * *

October 24.—We ascended the right branch about 5 miles, but could not see any sign of the Spanish trace; this is not surprising, as the river bears southwest, and they, no doubt, kept more to the west, from the head of one branch to another. * * *

October 25.—Took an observation. * * *

October 27.—Delivered to Lieutenant Wilkinson letters for the general and our friends, with other papers, consisting of his instructions, traverse tables of our voyage, and draught of our route to that place complete, in order that if we were lost and he arrived in safety, we might not have made the tour without some benefit to our country. He took with him in corn and meat twenty-one days' provisions and all necessary tools to build canoes or cabins. Launched his canoes. We concluded we would separate in the morning, he to descend and we to ascend to the mountains.

October 28.—* * * My party crossing the river to the north side, * * * I remained to see Lieutenant Wilkinson sail, which he did at 10 o'clock, having one skin canoe, made of four buffalo skins and two elk skins; this held three men besides himself and one Osage. In his wooden canoe were one soldier, one Osage, and their baggage; one other soldier marched on shore; * * * they appeared to sail very well. * * * Arrived where our men had camped about dusk. * * * Distance, 14 miles.

October 29.— * * * Two or three hours before night struck the Spanish road; and as it was snowing, halted and encamped the party at the first woods on the river. Distance, 12 miles.

October 30.— * * * Discovered also that the Spanish troops had marched the river up. * * * Distance, 4 miles.

October 31.— * * * Marched * * * on the Spanish road; * * * made 16 miles. We observed this day a species of crystallization on the road (when the sun was high) in low places where there had been water settled; on tasting it found it to be salt. This gave in my mind some authenticity to the report of the prairie being covered for leagues. * * *

November 2.— * * * River turned to north by west; hills changed to north side. Distance, 13½ miles. * * *

November 9.— * * * Struck Spanish road (which had been on the outside of us), which appeared to be considerably augmented, and on our arrival at the camp found it to consist of 96 fires, from which a reasonable conclusion might be drawn that there were from 600 to 700 men. * * *

November 13.— * * * The river begins to be entirely covered with woods on both sides. * * *

November 15.— * * * At two in the afternoon I thought I could distinguish a mountain to our right, which appeared like a blue cloud; * * * in half an hour they appeared in full view before us. When our party arrived on the hill they with one accord gave "three cheers for the Mexican Mountains;" * * * discovered a fork on the south side bearing south 25° west, and the Spanish troops appeared to have borne up it; we encamped on its banks, about 1 mile from its confluence. * * *

November 16.—Spanish troops had ascended the right branch or main river. * * *

November 21.— * * * Passed two Spanish camps within three miles of each other. * * *

November 23.— * * * Came to third fork on south side. * * * I concluded to put the party in a defensible situation and ascend the North Fork to a high point on the Blue Mountain. * * *

November 24.— * * * Put up a breastwork 5 feet high. * * * After giving the necessary orders for their government during my absence, * * * we marched * * * with an idea of arriving at the foot of the mountain. * * * Our party consisted of Dr. Robinson, Privates Miller and Brown.

November 25.—Marched early with an expectation of ascending the mountain, but only able to camp at its base.

November 26.—We commenced ascending; camped in a cave,

November 27.— * * * Commenced our march up the mountain; * * * arrived at the summit; found the snow middle deep.

November 29.— * * * Arrived at our camp. * * *

December 6.—Sent out three different parties to hunt the Spanish trace, but without success. * * *

December 9.— * * * Found the Spanish camp, * * * and from every observation we could make conceived they had all ascended the river. * * *

December 13.— * * * Passed a dividing ridge, * * * fell on a river 40 yards wide, frozen over, * * * runs northeast. * * * Must it not be the headwaters of the Platte? * * *

December 16.—From a high ridge we reconnoitered the adjacent country, and concluded putting the Spanish trace out of the question and to bear on our course southwest for the head of Red River.

December 17.— * * * Striking the left-hand fork of the river we had left, found it to be the main branch and ascended it some distance, but finding it to bear too much to the north we encamped about two miles from it.

December 18.— * * * Crossed the mountain which lay to the southwest of us; * * * arrived at a small spring; * * * struck what we supposed to be the Red River, which here was about 25 yards wide. * * *

December 21.— * * * Myself and two men ascended 12 miles. * * *

December 22.—Marched up 13 miles to a point of the mountain whence we had a view at least 33 miles to where the river entered the mountains, it being at that place not more than 10 or 15 feet wide, and, properly speaking, only a brook.

December 23.— * * * Arrived at * * * encampment of the party.

December 31.— * * * The river turned so much to the north as almost induced us to believe it was the Arkansas.

January 5.— * * * From some distant peaks I immediately recognized it to be the outlet of the Arkansas, which we had left nearly one month since. * * * We proceeded to our old camp, which we had left the 10th of December, and reoccupied it.

January 13.— * * * Obtained an angle between the sun and moon, which I conceived the most correct way I possessed of ascertaining the longitude. * * *

January 14.— * * * Crossed the first ridge, leaving the main branch of the river to the north of us, and struck on the south fork. * * *

January 15.— * * * Passed the main ridge of what I term the Blue Mountains.

January 27.— * * * We struck on a brook which led west, which I followed down, and shortly came to a small run, running west, which we hailed with fervency as the waters of Red River.

January 30.—We marched hard and arrived in the evening on the banks (then supposed Red River) of the Rio del Norte.

February 16.—(This entry recites visit at his camp of a Spanish dragoon and Indian.)

February 26.— * * * Two Frenchmen arrived. * * * They informed me that his excellency Governor Allen Coster * * * had detached an officer with 50 dragoons to come out and protect me. Shortly after the party came in sight * * * 50 dragoons and 50 mounted militia of the province. * * *

After breakfast the commanding officer addressed me as follows: "Sir, the governor of New Mexico, being informed you had missed your route, ordered me to offer you, in his name, mules, horses, money, or whatever you may stand in need of, to conduct you to the head of Red River; as from Santa Fé to where it is sometimes navigable is eight days' journey, and we have guides and routes of the traders to conduct us." "What," said I (interrupting him), "is not this Red River?" "No, sir; the Rio del Norte." * * * He now added that he had provided one hundred mules and horses to take in my part of the baggage, and how anxious his excellency was to see me. * * * I stated to him * * * my orders would not justify my entering into Spanish territory. He urges still further. * * * I was induced to consent to the measure by my conviction that the officer had positive orders to bring me in. * * *

February 28.— * * * One of the Frenchmen informed me that the expedition which had been at the Pawnees had descended the Red River 232 leagues, and from thence crossed to the Pawnees expressly in search of my party. This was afterwards confirmed by the gentleman who commanded the troops. * * *

March 3.— * * * Prepared for entering the capital, which we came in sight of in the evening. It is situated along the banks of a small creek which comes from the mountains and runs west to the Rio del Norte. The length of the capital on the creek may be estimated at 1 mile; it is but three streets in width. * * * The supposed population is 4,500 souls.

March 6.—Marched down the Rio del Norte. * * * On our arrival at the house of the father, etc. * * * Father Rubi displayed a liberality of opinion and a fund of knowledge which astonished me. He showed me a statistical table on which he had in

regular manner taken the whole province of New Mexico by villages, beginning at Taos on the northwest and ending at Valencia on the south, and giving their latitude, longitude, and population, whether natives or Spainards, civilized or barbarous, christian or pagan, numbers, name of the nation, when converted, how governed, military forces, clergy, salary, etc., etc.; in short, a complete geographical, statistical, and historical sketch of the province. * * * (Sources of the Mississippi, Pike's expedition, pages 111 to 221.)

[Lieutenant Wilkinson's report of his passage down the Arkansas. Extract.]

On the 17th (October, 1806), * * * Lieutenant Pike having determined that I should descend the Arkansas, we cut down a small green cottonwood, and with much labor split out a canoe, which being insufficient, we formed a second of buffalo and elk skins. * * *

The weather became extremely cold on the 27th. * * * In the morning the river was almost choked with drifting ice. * * * I took leave of Mr. Pike, who marched up the river at the moment I embarked on board my newly-constructed canoe. * * * We had not proceeded more than 100 yards when my boats grounded, and the men were obliged to drag them through sand and ice 5 miles to a copse of woods on the southwestern bank. * * * I here hauled up my canoe, formed a kind of cabin of it, and wrapped myself up in my buffalo robe, disheartened. * * * In the morning the river was so full of ice as to prevent all possibility of proceeding. * * * On the 30th the river was frozen up.

On the 31st of October, after having thrown away all my clothing and provision, except half a dozen tin cups of corn for each man, I slung my rifle on my shoulder and with buffalo robe at my back and circumferentor in my hand I recommenced my march. * * * On the 1st, 2d, and 3d of November I marched over high and barren hills of sand, and at the close of each day passed strongly impregnated salines and perceived the shores of the river to be completely frosted with niter. The face of the country I descended looked more desolate than above, the eye being scarcely able to discern a tree. * * * On the 4th we experienced a heavy rain, but hunger and cold pressed me forward. After marching 10 miles I reached a small tree, where I remained in a continued rain for two days, at the expiration of which time, having exhausted my fuel, I had again to push off, * * * and formed my camp at the mouth of a bold running stream, whose northern bank was skirted by a train of lofty ridges.

On the 8th * * * I began my march early. * * * I saw more than 9,000 buffaloes during the day's march. * * *

On the 10th, * * * after a severe day's march, I encamped on the bank of a large creek, and discovered a species of wood differing from the cottontree. * * * I was just entering on a hunting ground of the Osages. * * *

On the 12th, * * * our marches lay through rich bottoms. * * *

On the 15th, * * * discovering timber sufficiently large to form canoes, I felled a couple of trees and commenced splitting out.

On the 25th I again attempted the navigation of the river. * * * The following day I passed the Negraca, at whose mouth commenced the craggy cliffs which line a great part of the shores of the Arkansas. * * * (Appendix to Part II of Sources of the Mississippi, pp. 25 to 27.)

[Extract-letter of Z. M. Pike to General Wilkinson.]

NATCHITOCHES, *July* 5, 1807.

DEAR GENERAL: * * * But the general will please to recollect that my journals were saved at Santa Fé, which were continued and are entire to this post, a fortunate circumstance of the doctor's having copied my courses and distances through all the route (except an excursion we made to the sources of the river Platte) unto the Spanish territories, preserved them, which will enable me to exhibit a correct chart of the route. * * * (Appendix to Part III of Sources of the Mississippi, p. 59.)

[What the north fork of Red River was called prior to the date when the one hundreth meridian was located west of the forks of Red River (by Daniel G. Major, of the United States Astronomical Corps, in the spring of 1859).]

Capt. R. B. Marcy, in his report of his exploration of a road from Fort Smith to Santa Fé in 1849, used this language on page 217:

"About 30 miles north of our camp there is a sharp mound visible from the hills above here, and Beaver (his Indian guide) tells me that directly at the foot of this mound runs the Big Wichita, one of the principal tributaries to Red River, and that 30 miles in a northwest course from that mound the Red River forks, one branch coming in from the

west is called "Kecheaquehono," or "Prairie Dog Town River," from the circumstance of there being a round mound upon the stream, which has a prairie dog town upon top of it. This branch rises in the Llano Estacado. The other or northern branch is the principal stream, which rises in the Salt Plains near the head of Dry River."

What R. B. Marcy called the north fork of Red River before his survey of the south fork:

* * * "We traveled in a westerly direction about 8 miles, when we turned north toward two very prominent peaks of the Wichita Mountains, and continued in this course until we arrived upon an elevated spot in the prairie, where we suddenly came in sight of Red River directly before us. Since we had last seen the river it had changed its course almost at right angles, and here runs nearly north and south, passing a chain of mountains in front of us. We continued on for 4 miles further, when we reached a fine, bold, running creek of good water, which we were rejoiced to see, as we had found no drinkable water during the day. We encamped about 4 miles above its confluence with Red River. This stream, which I called Otter Creek (as those animals are abundant here), rises in Wichita Mountains, and runs a course south 25° west." (Red River of Louisiana, by Marcy, pp. 13 and 14.)

"The direction of this mountain chain is about south 60° west, and from 5 to 15 miles in breadth. Its length we are not yet able to determine. Red River, which passes directly through the western extremity of the chain, is different in character at the mouth of Otter Creek from what it is below the junction of the Kecheaquehono. There it is only 120 yards wide; the banks of red clay are from 3 to 8 feet high, the water extending entirely across the bed, and at this time (a high stage) about 6 feet deep in the channel, with a rapid current of 4 miles per hour, highly charged with a dull-red sedimentary matter and slightly brackish to the taste." (*Id.*, p. 15.)

May 28.—Captain McClellan has, by observations upon lunar distances, determined the longitude of our last camp upon the creek to be 100° 0′ 45″, which is but a short distance from the point where the line dividing the Choctaw Territory from the State of Texas crosses Red River. The point where this line intersects Otter Creek is marked upon a large elm tree standing near the bank and will be found about 4 miles from the mouth of the creek, upon the south side, with longitude (100° 0′ 45″) and latitude (34° 34′ 6″) distinctly marked upon it." (*Id.*, p. 18.)

"*May* 30.—Captain McClellan returned this morning, having traced the meridian of the one hundredth degree of west longitude to where it strikes Red River. This point he ascertained to be about 6 miles below the junction of the two principal branches and three-fourths of a mile below a small creek which puts in from the north upon the left bank, near where the river bends almost due west to north. At this point a cottonwood tree, standing 50 feet from the water, upon a summit of a sand hill, is blazed upon four sides, facing north, south, east, and west, and upon these faces degrees of longitude; upon the south side, 'Choctaw Nation, 100° longitude;' upon the east side, 'Meridian of the one hundredth degree, May 29, 1852;' and upon the west side, Captain McClellan marked my name with date. At the base of the sand hills will be found four cottonwood trees, upon one of which is marked "Texas," and upon another will be found inscribed "20 miles from Otter Creek." (*Id.*, pp. 19 and 20.)

June 1.—Capt. R. B. Marcy speaks of passing the base of Mount Webster, named by Captain McClellan, and ascertained by barometer to be 780 feet high above the base, and says: "Taking an old Comanche trail this morning, I followed it to a narrow defile in the mountains, which led me up through a very tortuous rocky gorge, where the well-worn path indicated that it had been traveled for many years. * * * After crossing the mountains we descended upon the south side, where we found the river flowing directly at the base, and after ascending it about 2 miles arrived at a point where it again divided into two nearly equal branches. The water in the south branch, which I have called Salt Fork, is bitter and unpalatable. * * * The north branch, which I propose to ascend, is, near the junction, 105 feet wide and 3 feet deep, with a very rapid current." * * * *Id.*, (p. 21.)

June 2.—We * * * taking a course nearly due west, emerged from the mountains out into the high level prairie, where we found neither wood nor water until we reached our present position, about half a mile from Red River. * * * The latitude at this point is 35° 3′; longitude, 100° 12′. (*Id.*, page 22.*)

Captain Marcy first reaches the South Fork and recognized its name as "Kecheaquehono."

June 27.— * * * After traveling 14 miles we reached the valley of the principal branch of the river (South Fork). It was here 900 yards wide, flowing over a sandy bed, with but little water in the channel, and is fortified on each side by rugged hills and

*See also pages 23, 25, 29, 34, 35, for instances of Captain Marcy's habit of calling the north branch Red River.

deep gullies, over which I think it will be impossible to take our train. The soil throughout this section is a light ferruginous clay, with no timber except a few hackberry and cottonwood trees upon the banks of the streams. There is but little water either in the river or in the creeks, and in a dry season I doubt if there would be any found here. Our route to-day has continued to lead us through dog towns, and it is probable that the fact of their being so abundant here has suggested the name which the Comanches have applied to this branch of Red River, of Kecheaquehono, or Prairie Dog Town River. (*Id.*, 49.)

List of "Tributaries of Red River," given in J. DeCordova Immigrant and Traveler's Guide Book, published in 1856, page 82:

Sulphur Fork.
Big Bayou.
Red Bayou.
Mud Creek.
Mill Creek.
Pecan Bayou.
Bason Creek.
Little Pine Creek.
Lower Pine Creek.
Upper Pine Creek.
Sanders' Creek.
Clear Lake.
Sluce Creek.
Bois d'Arc.
Jennett's Creek.
Sandy's Creek.
Caney Creek.
Brushy Creek.
Choctaw Bayou.
Mill Creek.
Iron Ore Creek.
Shawnee Creek.
Little Mineral Creek.
Big Mineral Creek.
Sandy Creek.
Clear Creek.
Fish Creek.
Saline Creek.
Coffee Creek.
Belknap Creek.
Little Wichita.
Big Wichita.
Pease River.
Wanderer's Creek.
Prairie Dog River.
Reed's Creek.

[Extract from list of all the streams in Texas, and where they empty.]

Puum Creek empties into Leon River.
Prennett's Creek empties into Caddo Lake.
Pleasant Run Creek empties into Trinity River.
Prairie Dog River empties into Red River.
(*Id.*, page 98.)

[Extract from official letter of R. S. Neighbors, Indian agent of United States, to General Twiggs, July 17, 1857.]

"The members of the above-named (Texas Indians) tribes not on the reserves in Texas are east of Red River in the Chickasaw and Choctaw country." (See Report of Secretary of Interior, Message and Documents, President of the United States, 1857–'58, page 553.)

[Extract from official letter of Elias Rector, superintendent Indian Affairs, reporting personal survey by him of the Indian Territory.]

"To the south of the mountains two streams flow off to Red River—Otter Creek and Cache Creek—the former at the western extremity and the latter at the eastern extremity of the mountains." (Part I, Message and Documents, 1859–'60, Report Secretary Interior, Document 148, pages 673, 674.)

[Extract from letter of Governor E. M. Pease to John M. Swisher in "Greer County Investigated," pages 13 and 14.]

"It (the North Fork of Red River) was always known to travelers and in our history as 'Red River,' and was never called by any other name until Captain Marcy, after his discovery of the Prairie Dog Town Fork, 1852, designated it as the 'North Fork,' upon his map; * * * that the North Fork was well known to travelers as "Red River" at the time of this treaty (1819), and long before, is proved by the fact that the old Spanish road from Louisiana to Santa Fé followed up this fork as 'Red River,' a short distance north of it, and crossed the Canadian River near the point where the two approach each other nearest. It is asserted by those who favor the claim of the United States, that the Prairie Dog Town Fork is the largest and longest fork of Red River, and is the main or principal stream, and must therefore be considered as the Red River named in the treaty. They also claim that the South Fork is larger at the point of intersection with the one hundredth meridian of longitude than the North Fork is at the point where it intersects said meridian. This last may well be, for it will be seen from an inspection of the map of the Indian Territory, published by the General Land Office of the United States, on which both forks are meandered from their confluence to said one hundredth meridian, that the North Fork has a course nearly, if not more than, three times the distance from their confluence to said meridian that the South Fork has. * * * I the informa-

tion I have been able to obtain from persons who have often visited and crossed both branches at many different points, and at different seasons of the year, tends to prove that the North Fork has more permanent tributaries, and furnishes much more water to the river below than the South Fork.

"In answer to all these claims it is sufficient to state that the treaty says nothing about the main or principal stream being intended, but designates the Red River as laid down on Melish's map, without any qualification whatever, and this map places all the upper forks of Red River within the limits of Texas. * * *

"E. M. PEASE."

[Extracts from "Description of the New Counties of Texas, by H. Wickeland," in Texas Almanac, 1859–'60.]

"WICHITA AND WILBARGER COUNTIES.

"These counties are located on the south bank of Red River and Prairie Dog Town River, the former separating them from the Indian Territory. * * * Within the limits of Wilbarger County, 4 miles above the northwest corner of Wichita County, is the junction of Pease and Red Rivers, and 8 miles northwest of said corner is the confluence of the latter and the Kecheaquehono, or Prairie Dog Town River. The bed of Red River at this point is about 500, that of the other 800 yards wide, but Red River furnishes the most water and is always running, when Prairie Dog River is frequently dry during the summer. * * *

"A most magnificent view presents itself at sunrise to a person standing on the precipitous hills west of the mouth of the Kechéaquehono. The Wichita Mountains rise in large dark blue masses from the apparently unlimited carpet of bright buffalo and mesquite grasses. By the dark foliage of the timber you can follow the course of the tortuous streams and copy a map of the country from the original plat. The mountains appear not very distant, and you propose a short ride; still from your high stand at the mouth of the Kecheaquehono you will find it fully 20 miles to the nearest mountain. * * *

"THE PANHANDLE OF TEXAS,

as nearly everybody knows, is that portion of the State north of the Kecheaquehono or Prairie Dog Town River, and between Red River and the one hundredth meridian on the east and the one hundred and third meridian, the boundary of New Mexico, on the west. * * * The southeastern section is decidedly the most fertile, being watered entirely by Red River and its branches, and forms a basin of about 6,000 square miles from 800 to 1,000 feet lower than the plain west of it. Red River proper (sometimes called North Fork), the Salt Fork, Prairie Dog Town River, and their upper tributaries, have their sources in deep ravines of the eastern border of the Llano Estacado. * * * Red River flows in an easterly course until it encounters the Wichita Mountains; thence it turns south and receives the Salt Fork; * * * having wound its way around the mountains, and having its waters increased by those of the Kecheaquehono and Pease Rivers, it resumes its eastern course." (Texas Almanac, pages 174, 178, and 179.)

DEPOSITIONS RELATING TO THE GREER COUNTY BOUNDARY.

I.

Deposition of Capt. R. B. Marcy.

As the interrogatories that have been submitted to me involve so wide a scope that it would require much time and labor to answer them in detail, and as the answers to most of them are more fully set forth in my report of the exploration of the "Red River" in 1852 than I could do at this time, it has occurred to me that a narrative of facts and opinions connected with the special subjects before the Commission might be more satisfactory than any other course.

If this meets the approbation of the gentlemen of the Joint Commission, I remark first, that in 1849 I was ordered to escort emigrants from Fort Smith, Ark., to Santa Fé, N. Mex., en route to California; and on the 4th of April left Fort Smith with some five hundred emigrants, following up the Canadian River for about 200 miles, through a timbered section, when we emerged into the plains upon the elevated ridge dividing the waters of the Washita and Canadian Rivers; and we continued upon this divide, passing the headwaters of the latter near the Antelope Hills, and thence upon the continuation of the di-

vide of the Red and Canadian Rivers for about 300 miles over a very smooth prairie, and our track seldom running out of sight of the Canadian River, but a much greater distance from the Red River. And I here remark that the ground upon both sides of this divide was so cut up by ravines and washes that it would have been difficult to have taken our wagons over any other track except directly upon the divide.

At length, however, the Canadian turned so much out of our course that we left it and struck a straight course for the Pecos River, and, crossing at Autine Chico, we found a wagon-road that led us to Santa Fé, N. Mex., 120 miles from the point of our departure at Fort Smith.

Finding here that there was no direct wagon-road to California, the emigrants were obliged to descend the Rio del Norte 300 miles to reach the Gila route, the only one then traveled. I accompanied them to where they struck this route, then left them and returned to the east at Doña Aña, taking my party of soldiers directly back to Fort Smith via the headwaters of the Colorado, Brazos, and Trinity Rivers, making a most excellent wagon-trail, 904 miles in length, which was followed for several years afterwards by California emigrants.

In 1851 I was ordered to establish a military post as far out on the south side of the "Canadian River" as requisites for a garrison could be found; but I advised placing this post on the Washita River, which was alluded to, and I established it near that stream, and named it Fort Arbuckle.

The Washita was here about 75 yards wide, a deep and rapid stream, furnishing a good portion of water to Red River. It rises near the Antelope Hills, within about 5 miles of the Canadian River, and enters Red River, near Preston, Tex.

The detailed account of my exploration of Red River, with descriptions of the country through which it flows, will be found in my report, which is before the Commission, and to which I beg leave to refer.

As the time that has elapsed since I made that exploration (thirty-three years) is so great many of the facts and events connected therewith have passed from my memory; but some matters relative to the objects for which this Commission was convened, as I understand, may not be found in the report.

I have this morning, for the first time, seen a copy of that portion of Melish's map of the United States embracing the part of the Red River country which the Commission has under consideration at this time, which is authenticated by the signature of the Secretary of State of the United States.

Upon this map only one large fork of Red River is delineated, with one more northerly small affluent, which is not named, but may have been intended for the Washita River or Cache Creek.

But none of the important southern tributaries, such as the "Big Wichita," Pease River, and the Prairie Dog Town River, are delineated thereon, unless the stream marked as the "Rio-san-saba" is designed for the Prairie Dog Town Branch; and as the real "Rio-san-saba" of Texas is 500 miles, or thereabouts, distant from this locality, it does not seem improbable that if the maker of the map had any vague conception of the existence of such a stream as the Prairie Dog Town River, he might have intended this as such. It certainly was, as far as the section of the map shows it, nearly in the direction of that branch of Red River, and is put down as rising near the eastern border of the staked plain, but the small section of the map does not show where it runs.

I regarded the Prairie Dog Town Branch as the main Red River, for the reason that its bed was much wider than that of the North Fork, although the water only covered a small portion of its bed, and as the sandy earth absorbed a good deal of water after it debouched from the cañon through which it flows, it may not contribute any more water to the lower river than the North Fork.

The Prairie Dog Town Branch and the North Fork of Red River, from their confluences to their sources, are of about equal length—the former being 180 miles and the latter 177 miles in length.

For reasons which I will presently state I have been unable to resist the force of my own convictions, that the branch of Red River that I called the North Fork of that stream was what is designated upon Melish's map as Rio Rojo.

I doubt if the Prairie Dog Town River was ever known to civilized men prior to my exploration in 1852; and, if it was ever mapped before then, I am not aware of it.

The character of the country through which this stream flows is such that travelers would have not likely passed over it when there was a much more favorable route north of the North Fork.

The water in the Prairie Dog Town Branch, from its confluence with the North Fork to within 2 miles of its head spring (about 100 miles), I found so bitter and unpalatable that many of the men became sick from drinking it. But one pool of fresh water was found throughout the entire distance, and the Indians told me they never went up this stream with their families if it could be avoided, for the reason that the nauseous water

frequently proved fatal to their children. Hence, it is not surprising that but little, if anything, should have been known of this repulsive region before my exploration in 1852. And this probably accounts for the entire absence of most of its southern branches upon Melish's map.

It is very certain that the "Prairie Dog Town River" was never delineated upon any of our maps, or designated by any Spanish, French, or English name, as were the most of the other streams in that country, and it was only known to the Indians and possibly to some Mexican traders as "The Ke-che-ah-que-ho-no," a Comanche appellation, the signification of which the Delawares informed me was, "Prairie Dog Town River." I was informed in New Mexico that the Mexicans were the only semi-civilized people who, for many years, ventured into the Comanche and Kiowa country, and they only went there for traffic, transporting their merchandise in ox-carts from Santa Fé, along the identical track which I followed in escorting California emigrants from Arkansas in 1849, where, as I said before, we found the greater part of the way a perfectly smooth prairie surface upon a high divide, admirably adapted to wagon travel, with abundance of good wood, water, and grass, for camping purposes, and upon this route deep Mexican cart tracks, made when the ground was soft many years previous, were often observed, showing that the route had been traveled for a long time, but no such tracks, roads or trails were seen within the valley of Prairie Dog Town River, and no evidences of Indians having frequented that section were noticed there. As before stated, owing to the absence of good water, the sandy character of the soil along this river, and the formidable obstruction presented by the elevated and wide spur of the staked plains and the extensive belt of gypsum crossing this route, the Mexicans would never have attempted to traverse it with their carts in their trading expeditions from Santa Fé to Nacogdoches, especially when there was so good a route a little farther north, possessing all the requirements for prairie traveling.

The Rio Rojo, or Roxo upon Melish's map, is almost entirely south and west of the Wichita Mountains, but in close proximity to them—which is in accord with my determination of the position of the North Fork, while there are no mountains upon the Prairie Dog Town Branch.

The head of the Rio Roxo, upon Melish's map, is put down as in the latitude 37°, while upon my map the true latitude is 35½°, while the Prairie Dog Town River rises in about thirty-four and one-half degrees, so that if his Rio Roxo was intended to represent the "Prairie Dog Town River," it would be two and one-half degrees of latitude too far north.

Owing to the imperfection of our instruments for the determination of longitude, we did not place implicit reliance in the accuracy of our conclusions regarding the one hundred degrees of longitude, although a series of observations upon lunar distances were taken. But as Captain McClellan was unable to procure a chronometer from the Engineer Department at Washington, he was obliged to substitute therefor a pocket lever watch, which probably accounts for the error in determination of the longitude at the one hundred degree meridian. But the latitudes given upon my map were the results of from twelve to fifteen observations of Polar is for the determination of each position, and are believed to be correct.

I passed over the traders' overland route from the Missouri River to Santa Fé first in 1857, striking the Arkansas River near Fort Larned, about 75 miles below Fort Dodge. The road I traveled up the Arkansas keeps altogether upon the north bank of the river, with the exception of 10 miles in the river bottom. It continues for several miles to Pueblo, where it turns to the south and traverses the mountains through the Raton Pass, thence to Las Vegas and Santa Fé.

This is one of the traders' routes from the Missouri River and Independence, Mo., which, for many years, was the eastern terminus of their route. This was a broad, smooth, natural road, and many large trains of merchandise passed over it annually.

Another road, called the Cimarron route, was sometimes traveled by the traders, which only followed up the Arkansas a short distance above Fort Dodge, where it crossed, and leaving the river passed entirely around the mountains, uniting with the Raton Mountain road on the southwest side of the mountains.

The Atchison, Topeka and Santa Fé Railroad runs up the Arkansas River upon the old Raton Mountain track to the base of the mountains near Fort Lyon, then turns more south, passing over a spur on the Raton chain.

A great deal of the trade with Northern Mexico for very many years passed from Independence over these roads, extending as far south as Chihuahua, and the Spanish governor of New Mexico levied toll upon all that passed down from Santa Fé.

When I visited Santa Fé first, in 1849, the trade from the Missouri River over the traders' route from Independence to Santa Fé and Northern Mexico was, and for many previous had been, in successful prosecution, and, as I understood afterward, it continued to Chihuahua until this trade was in a measure transferred to San Antonio, Tex.

It is true that what appears in late maps as the Elm Fork of Red River, and flowing into the North Fork, was named by me "Salt Fork," and so designated in my map, and the stream called "Salt Fork," and flowing into the South Fork of Red River, was named by me Cypress Creek, and so styled in my map.

Respectfully submitted.

R. B. MARCY.

Sworn to and subscribed before me by R. B. Marcy this 26th day of February, A. D. 1886.

[L. S.]

I. LOVENBERG,
Notary Public for Galveston County, Tex.

Here the Texas Commission ceased to inquire, and in answer to questions propounded by the Commission of the United States, witness states as follows, to wit:

I do not know what means Melish had for delineating the course of the upper Red River upon his map, but think it was for the most part compiled from hearsay, and it is possible that the upper courses of some other streams may have been thought to flow into the "Red River."

Respectfully submitted.

R. B. MARCY.

Sworn to and subscribed before me by R. B. Marcy, this 26th day of February, A. D. 1886.

[L. S.]

I. LOVENBERG,
Notary Public for Galveston County, Tex.

II

Deposition of Hugh F. Young.

THE STATE OF TEXAS,
County of Bexar:

Before me, I. H. French, a notary public in and for Bexar County, Tex., on this 4th day of June, A. D. 1886, personally came Hugh F. Young, to me well known, who, upon being duly sworn, on his oath states that he has caused to be written out on this page and the seven following pages (duly numbered from 1 to 8) his answers to certain direct interrogatories propounded by "the United States Joint Commission on Boundary," copy of which is hereto attached, and true answers made to said interrogatories, as following, to wit: To the first direct interrogatory he answers: I was born in Augusta County, Va., November 3, 1808; emigrated to Texas and settled in Red River County in August, 1841, and have resided in the State ever since. On April 21, 1846, I was commissioned by the governor of Texas colonel of the First Regiment, First Brigade, First Division of State troops. In 1848, when the office of colonel of the First Regiment became elective, I was elected to the position, which I held to December, 1852, when I removed from Red River to Grayson County. I was elected chief-justice of Red River County in August, 1848, again in 1850, and held the office till my removal from the county.

In 1853 I was elected chief-justice of Grayson County and held the office one term, from that time till the war being busily engrossed in farming and stock-raising in Grayson County, from which the troubled state of affairs then, in 1863, induced me to move my family to San Antonio, Bexar County, Tex., which has since been my residence.

In 1859 I was commissioned by Governor Runnels a brigadier-general and assigned to Seventeenth Brigade, State troops, enrolled in Grayson and Collin Counties; was elected to same position in 1860 and held till 1863.

I held the office of mayor of Sherman for the year 1861.

In San Antonio I was engaged a few years in the business of wholesale grocer; from 1869 to the present time have been senior member of the firm of H. F. & W. H. Young, conducting a business styled the "West Texas Law and Land Office."

To the second direct interrogatory he answers: I am very well acquainted with the eastern border and boundary of Texas, and know "Greer County." In emigrating to Texas I came by boat from New Orleans, up Red River to Fulton, Ark., thence overland to Clarksville, Red River County, Tex. In the spring of 1843 I was mustered into the command of Col. Jacob Snively, which was organized for the purpose of intercepting Mexican trains (a state of war then existing between Mexico and the Republic of Texas), which were carrying on the commerce between Santa Fé and Saint Louis. The place of rendezvous for Snively's command was fixed at "Old Georgetown," 6 miles south of "Red River," in the northwestern part of what is now Grayson County; I traveled from Clarksville to the rendezvous on horseback, traversing the counties of Lamar, Fannin, and Grayson, 110 miles. Here the command fully organized. A special band or company of spies was selected from the main body, consisting of twelve men, being for the most

part men who had either resided upon upper "Red River" or were familiar with it. But I remember we chiefly relied upon James O. Rice, who was appointed guide for the spy company. He was an intelligent, brave, and reliable man, and was a resident of Texas prior to 1819, and lived, scouted, and hunted all along upper Red River, and had been engaged in numerous engagements with Indians in that section. He was also familiar with the names and languages of both Indians and Mexicans, and knew the names of all streams and marked localities in that section. There were a number of other men in the command who had lived in Texas prior to 1819 and were familiar with the facts of history and with the country we were to traverse. Colonel Snively instituted the most rigid discipline, and communicated to his command the particular instructions by which the expedition was to be governed. In these was particularly set out that in no event were we to go beyond the limits of Texas as defined between the United States and Spain in 1819, and this was specially impressed upon our guide. I may also state that from the beginning to the end of the expedition I was a messmate of Colonel Snively and kept a daily journal, which I preserved until about twenty years ago, when it was unfortunately destroyed by fire.

The expedition started April 21, 1843, and, as instructed, pursued a route leading up the south side of "Red River," and as near thereto as convenient for travel, passing the counties (as now laid out) of Cooke, Montague, Clay, Wichita, and Wilbarger, thus far having crossed Big and Little Wichita and Pease Rivers, to the mouth of "Prairie Dog Town River," crossing which, leaving main "Red River" on our right, we pursued our course, about northwest, still as near said river as convenient, for a distance of 50 or 60 miles, crossing also in the interval what our guide and spies called "Salt River." Having reached a convenient crossing of main "Red River" Colonel Snively was assured by our guide and others that we must now have arrived at the one hundredth parallel of longitude. We cross "Red River," whence the expedition advanced to the point where the Santa Fé trail crossed the Arkansas River, which we all held was still within the limits of Texas, crossing the False Washata, South and North Canadian, and Cimarron Rivers. After the end of the expedition I returned in company with Colonel Snively over nearly the same route to Clarksville, and in this way I became familiar with the streams, mountains, and physical features of the country.

To the third direct interrogatory he answers: I learned after arriving in Texas, from early American settlers, from native Mexicans, and Indians from the Indian Nation, where the eastern boundary of Texas was located, under the treaty of 1819, to wit: Beginning at the mouth of Sabine River, up that stream to thirty-second parallel of north latitude; thence north to Red River; thence up Red River to the one hundredth parallel of longitude; thence north to 36° 30′ north latitude. This boundary followed Red River past what is now called South Fork of Red River, and on up the so-called North Fork of Red River. Said streams were first called North and South Fork of Red River by Capt. R. B. Marcy in 1852. Previously they were always called "Red River" (meaning what is now called the North Fork) and "Prairie Dog Town River" (meaning the South Fork).

To the fourth direct interrogatory he answers: It was called by the Indians and other foreigners mentioned "Chiquiahquahono," which the English-speaking people interpreted to mean "Prairie Dog Town River," which is the name I knew it by in 1843 and ever afterwards. It was not called fork. It was known as above stated and regarded as a distinct and separate river, entirely different from "Red River," and was always called by the old settlers with whom I have talked "Prairie Dog Town River," and whenever there was a rise in the water in this river it took its color from the light-colored soil in which the prairie-dogs made their villages.

To the fifth direct interrogatory he answers: It was always, prior to 1852, called "Red River," or "Rio Roxo of Natchitoches" or "of Louisiana," from the earliest time I ever heard any one speak of it, and I remember our guide, James O. Rice, distinctly gave these names to the two streams.

There were all along what I always knew as "Red River" such signs of Indians and explorers, indicating that this stream had long been known and visited before our expedition in 1843, and, as I said before, many in our command had traversed this country before and gave only the names above mentioned, "Prairie Dog Town River" to South Fork, and "Red River" to North Fork. The latter was named from the very red water which flowed in it, which became much redder from a rise. We discovered the cause of this to be the very red soil through which it ran, and this red soil was only above the mouth of "Prairie Dog Town River." During my twenty-odd years' residence on Red River we always knew from the color of the water in Red River whether the rain which caused the rise fell on the "Prairie Dog Town," "Salt and Pease" Rivers, which come into Red River from the south, or whether it fell on main "Red River" above where the red soil existed. It was this latter that we always regarded as the true boundary line between Texas and the United States, and it was so handed down to us by tradition of Mexicans and Indians.

There is another distinction between "Prairie Dog Town River" and "Red River," which goes to show that the latter should be regarded as the main stream, and hence the true dividing line.

"Prairie Dog Town River" runs through a flat country, has very low banks, incapable of containing much water, frequently spreads out over great extent in freshets, and is quicksandy when it has water; again, it is often dry. On this level are many prairie-dog towns, which gave name to it.

Red River runs through an undulating country, has clay banks and bottom, and affords a much more steady stream of water, and never goes dry.

There are other tributaries of "Red River" in that section much better entitled, by volume and permanence of water, than Captain Marcy s South Fork to claim to be the main river, as, for instance, the False Washita.

To the sixth direct interrogatory he answers: The territory known as Greer County has always, within my recollection, been claimed by Texas, both as a republic and as a State. From reliable information imparted to me during my residence in Texas, and in one of the instances from actual participation, I know that said territory known as "Greer County" has at various times been occupied by the military forces of the republic and State, under claim of ownership of same, since April, 1836.

First, by scouting parties of Texas Rangers; then by Colonel McLeod's Santa Fé expedition in 1841, which for the sake of water followed "Red River" (or Captain Marcy's North Fork) to its source, and thence turned toward Santa Fé; then by Colonel Snively's expedition in 1843, as I have fully detailed in former answer. All these passed into and through "Greer County," under instructions not to cross "Red River," or not to go off the soil of Texas.

Texas (republic and State) has always exercised civil jurisdiction over the section known as "Greer County," by attaching it, as unorganized territory, to organize counties, by having her surveyors make locations of Texas land certificates upon the land, issuing patents therefor, etc.; but better evidence of such facts may be found in the archieves of the State.

To the seventh direct interrogatory he answers: I have answered this fully in former answers, and have no map or written document of explanation of the matter.

HUGH F. YOUNG.

And I further certify that said Hugh F. Young, in my presence, subscribed the writing aforesaid, and stated under oath that the said answers to said interrogatories are true, to the best of his knowledge and belief.

Given under my hand and seal of office, at San Antonio, Tex., this 4th day of June, A. D. 1885.

[L. S.]

J. H. FRENCH,
Notary Public, Bexar County, Tex.

III.

Deposition of S. P. Ross.

THE STATE OF TEXAS,
McLennan County:

In pursuance of the interrogatories hereunto regent, propounded by J. T. Brackenridge, chairman of the Boundary Commission on the part of Texas, and the agreement hereunto attached, I, E. M. Ewing, have caused to come before me S. P. Ross, a resident of said county, who, having been by me legally sworn to true answers make to said interrogatories, answered as follows:

Answer to first interrogatories. I am seventy-five years of age.

I have resided in Texas forty-six years.

I have held both civil and military offices in Texas.

I was the first postmaster in Waco, Tex.; this is the only strictly civil office I ever held.

I was a captain in the United States Army in the war with Mexico, and served in 1846–'47–'48–'49 as such.

I was appointed, in 1855, United States Indian agent for the Brazos agency, including five different tribes of Indians, and continued as such agent until I was ordered to remove them to the Indian Nation, on the Washita River, which I did, in 1859.

Answer to second: I am acquainted with the territory named and described on the maps as Greer County; I have explored all the territory from the head of the Colorado to the Canadian River, and know all the rivers and physical features of the country

named. In 1847, I, as captain (above stated), was ordered by the United States Government to give military assistance to Major Neighbors, who was then in charge of said Indian agency and all Indians in Texas. He called on me, and I went with my command to the Clear Fork of the Brazos, called by the Indians "Tah-kon-ho-mep," which is, interpreted, Snow River. In 1858 I was ordered to meet the United States troops in the country of the Comanche Indians, at the head of Pease River. I did so. I had Jim Shaw, a Delaware Indian, as interpreter, and some Indians from five different tribes. Jim Shaw had been there as interpreter for a long time, and he and those other Indians knew the physical features of all the region of country, and knew its mountains and streams and the names by which they were called. I learned from them the names of all the rivers in that region of country, and that embraced Greer County.

Answer to third: In 1858, with a command of over one hundred Indians, in company with Capt. John S. Ford, who was in command of about one hundred white soldiers, I went on an expedition against the Comanche Indians. We crossed Red River below the mouth of the stream called by the Indians "Tech-ah-qua-ho-mep." In English this means Prairie Dog River. We then went five days travel up the Red River, after the third day crossing back into Texas below Mount Webster. We went about 10 miles and recrossed. I mean by Red River the stream now claimed as the North Fork of Red River, on the northern boundary of Greer County. I had an old Waco Chief with me, who, when we got up into that region, and at the last-named crossing, told me that he was born and raised up there on Red River at that place, and showed me the place, which was at the crossing we were then making; and I asked him what the river was called. He replied Red River. At this place we had with us Jim Logan, an old Delaware Indian, who had been an old trader and hunter in that region, and who had been with both Captain Marcy and Major Neighbors in that region as a hunter. Jim Logan said to me, while we were on the east side of this river, "This is Indian Territory," pointing eastwardly; and, pointing to the south side of the river and directly north also, said, "That is Texas." Jim Logan also showed me a corner on this river where he said Marcy had placed a pile of rock; and there, pointing north, he said, could be found a place on the mountains on the line, he said, Marcy run, where were cut Marcy's name, Neighbors's name, Black Foot's name, and his (Jim Logan's) name. This crossing is on the Red River, which is claimed by Texas as the northern and eastern boundary of Greer County. We then went about 10 miles and recrossed the same river. The Indians spoke of it again as Red River. We then recrossed to the east side and kept up it two more days' travel. During this trip an Indian of my command caught a runaway negro and brought him into camp. I asked him, "Did you catch him on Red River?" (on which we were then camped). He answered no; and, pointing southwestwardly, said he, "We caught him on Teach-ah-qua ho-nop" (Prairie Dog River). I talked with many Indians. We were all interested in learning about the streams and country, and I heard no stream called Red River but the one now claimed as the north and eastern boundary of Greer County by Texas. All the other rivers in that region had distinct names. In 1859 I, as Indian agent, moved the Indians of the Brazos agency to the Indian Territory and located them there myself on a hundred miles square; and with my knowledge of the country and of the boundary line, I located them on the Washita, northeast of the Washita Mountains. These Indians all understood fully that they had no right to locate in or hunt in the territory now known as Greer County, as the old Indians seemed to understand the matter fully. None of these Indians moved or located west or above the mouth of Teach-ah-qua-ho-no or ho-nop, and were located fully 50 miles southeast of mouth of the Teach-ah-qua-ho-no River. From these facts I conclude that, by the treaty of 1819, referred to in this question, none other could have been referred to as Rio Roxo than the Red River, which is now claimed as the eastern and northern boundary of Greer County. I heard of no river other than this as Red River.

Answer fourth: I never knew the "Che-qua-ah-qua-ho-ne," which I spell "Teach-ah-qua-ho-no," to be in any way called or referred to as a fork of Red River, but it was called by the Indian name above given, which means, in Indian, Prairie Dog River. It was so called because of the numerous prairie-dog towns on it. The country was the home of the Comanches.

Answer fifth: Answered in answer to fourth.

Answer sixth: J. De Cordova made many surveys in territory known as Greer County, claiming it as Texas territory, in 1856 or 1857. Old Indians who spoke the Mexican language always spoke of the territory south and west of Red River as belonging to Texas. The old ones of them all spoke the Mexican language, and seemed to be conversant with the boundary separating Mexico from the United States when Texas belonged to Mexico.

Answer to seventh: I have stated all the facts I can now recall to mind.

S. P. Ross.

THE STATE OF TEXAS,
McLennan County:

Before me, E. M. Ewing, a notary public of McLennan County, Texas, on this day, personally appeared S. P. Ross and swore to and subscribed the foregoing answers, on this 19th of May, 1886.

Given under my hand and seal of office the date above written.

E. M. EWING,
Notary Public, McLennan County, Texas.

IV.

Deposition of George B. Erath.

THE STATE OF TEXAS,
McLennan County:

By virtue of the interrogatories hereto attached, propounded by J. F. Brackenridge, chairman of the Boundary Commission, on the part of Texas, and the agreement cited, I have caused to come before me, George B. Erath, of McLennan County, State of Texas, who having been by me sworn the truth to answer to the said interrogatories, deposeth and saith as follows:

Answer to first: I am seventy-three years of age. I have resided in Texas fifty-three years. I have occupied military and civil positions. I held all the military positions from private to captain during the Texas revolution. I was commissioned captain on the 8th of March, 1839, in the army of the Republic of Texas. In 1843 I was elected to the lower house of the congress of the Republic of Texas, and re-elected in 1844 and 1845. I was elected to the first legislature of Texas and served in 1846, and was repeatedly afterwards elected to the State senate of Texas. And prior to the late civil war, at all intervals, civil and military, I acted as deputy surveyor of Milan district.

Answer to second: I have no personal knowledge of the eastern or northern boundary of Texas, or of the physical features of Greer County, never having been in the limits thereof.

Answer to third: Although I have not been actually within the territory of Greer County, nor have seen the streams mentioned; yet, as a member of the congress of the Republic of Texas (and, my impression is, as a member of a committee), it became my duty to especially investigate the boundary of Texas, between the United States and Texas, in 1843. Colonel Snively, during that year, with a command of Texans was captured on the Arkansas by a force of the United States, it being claimed that he was within the territory of the latter. But this had nothing to do with Red River. At that time Texas claimed that the head of the Arkansas was within Texas territory, which was conceded by the United States in its subsequent purchase of territory of Texas. In this investigation it became necessary to place the entire eastern and northern boundary of Texas, and, of course, to ascertain from all possible inquiry the locality of the Red River, or Rio Roxo, as laid down on the maps extant at that day, and referred to in the treaty of 1819, between the United States and the Kingdom of Spain. We, fully as our means would permit, examined the Mexican maps, and such as we could find of the United States and Melish's maps. We also, in order to ascertain the stream that had been before that date, 1843, known as Red River, or Rio Roxo, examined old hunters and trappers and others who were familiar with the territory through which the stream courses, and from them we could learn nothing of but one stream, then and before that time called Red River, and that is the stream now called the North Fork of Red River. There was no stream in 1843 called the South Fork of Red River, nor any called the North Fork. I also, while engaged in military expeditions on and up the Brazos during the times I was in the military service of the Republic of Texas, met up with old hunters and trappers and made inquiries about the region of country on the border of Texas, and as to the streams, and never heard from any of them of any but one Red River. I have every reason to believe that they were fully acquainted with the entire region of country in which Greer County is situated. Especially in 1837, when engaged in an expedition under command of Captain Eastland, which expedition went further westward of the Brazos River than any previous expedition, or any before annexation, we were accompanied by six or more old hunters and trappers who had been for many years hunting and trapping on Red River and in the region of the territory embraced in Greer County. These men had come from that region to join the expedition, and importuned the commander to go up to Red River, and in the region in question, and attack certain Indian villages on and in the region of Red River, and they particularly described the locality of the villages and spoke of the streams, and never mentioned but one Red River, which, from their description, is the one now claimed the North Fork of Red River. They called it simply Red River. These men were over fifty years of age, and had in their number three whose

names I now recollect, two Bluers and one Nicholson. A portion of the men of the command separated from Eastland's company and went with the hunters and trappers on an independent expedition to make the attack, and more than half of them were killed before reaching Red River. There were eighteen, including the hunters and trappers, who went on this expedition, and their nominal commander was one Vanthuseyere. These hunters and trappers spoke of and described the stream now claimed or assumed to be the South Fork of Red River. They described it as a stream that at times, when the weather was very wet or in rainy seasons, was from one-half mile to a mile and a half wide, with a bottom of quicksand, and that in crossing it they had to go rapidly to keep from sinking. They stated it was called by the Comanche Indians Prairie Dog water. These trappers stated that this last-named stream connected with the Red River. I never heard of this stream being called the South Fork of the Red River until after 1856. This was when Cordova went up there on a surveying expedition.

Answer to fourth: No white man, Spaniards, French, or others, knew anything about it, except such hunters and trappers as above stated. I never heard the Indians call it. I have answered fully the balance of this in my third, except I will state that I never heard of Captain Marcy's calling this Prairie Dog water the South Fork of Red River. I heard of a surveyor by the name of Miller claiming that Marcy was wrong, and that he fixed it so by an observation. Afterwards a man by the name of Hedgecoke or Hetchcock claimed that by a more careful examination he found Miller wrong. After this I heard for the first time, in 1856, that this so-called South Fork was such—or main river—and those that claimed as such did so simply on account of length and width during wet seasons. The description of this river, this Prairie Dog River, is that in dry seasons it has no water, except at night the water rises and in the day sinks. In wet seasons, by reason of the banks being low and flat, it spreads through a considerable width, as above stated. By reason of stock tramping the country it may now be changed, but the characteristics above given by me are such as the traders, trappers, and hunters gave me. I will state further, that I expected to be the commissioner appointed on the part of Texas to settle the boundary in 1853, and I made many inquiries with reference to the question on that account. The reason that this was not done, the Congress of the United States did not take action until I was elected to the State senate.

Answer to fifth: The river now claimed as the North Fork of Red River was, before 1852, known and called by no other name, in English, than Red River. In Mexican it was Rio Roxo. I, before that time, had never heard the term "fork" applied to it in either language.

Answer to sixth: The Santa Fé expedition, authorized by the president of the Republic of Texas, in 1841, traversed this region known as Greer County, and it was then claimed as territory of Texas, and this claim was not disputed. In 1843 Colonel Snively, by authority of the president of Texas, traversed Greer County with his command, and it was claimed and treated as territory of Texas by President Lamar, who authorized the first, and President Houston, who authorized the latter.

Answer to seventh: I have stated all the facts that I know of, but will state that the first time I ever heard a claim put up for the United States for this (Greer) county was in 1859, when it was put forth by some Indian agents.

G. B. ERATH.

STATE OF TEXAS,
McLennan County:

Before the undersigned authority, on this day, personally came George B. Erath and signed and swore to, before me, the foregoing answers, and declares on oath that the same are true.

Given under my hand and seal of office this 18th day of May, 1886.

[L. S.] E. M. EWING,
Notary Public, McLennan County, Texas.

V.

Deposition of John S. Ford.

THE STATE OF TEXAS,
County of Bexar:

By virtue of the authority vested in me by law, and in pursuance to a question of a Joint Commission of Boundary, of which J. T. Brackenridge was president on the part of the State of Texas, and S. W. Mansfield is the senior officer on the part of the United States, I, Edward Miles, a notary public in and for the county of Bexar, duly commissioned and qualified, caused John S. Ford, witness, resident of Bexar County, Texas, to

appear before me, and after first being by me duly sworn to true answers make to the interrogatories to him propounded, responded as follows:

Answer to first direct interrogatory: Age seventy-one years. I have resided in Texas within a fraction of fifty years. I have held both civil and military offices. I have been a member of congress in the Republic of Texas in the years 1844 and 1845; public printer for the State of Texas in the years 1846 and 1847; adjutant of Colonel Jack Hays' Rangers in 1847 and 1848; in the years 1849, 1850, and 1851 captain of mounted volunteers in the service of the United States; in 1852 senator in the State legislature, Austin district; in 1858 captain of Texas State troops serving on the frontier; commanding the whole frontier also in the early part of the year 1859; in the years 1859 and 1860 commander of the Texas State troops in the Cortina war and colonel in the confederate service during the war; delegate to the State constitutional convention in the year 1875; State senator from 1876 to 1879; superintendent Deaf and Dumb Asylum from 1879 to 1883; deputy collector internal revenue from June, 1885, to date, besides other positions which it is not material to mention.

Answer to interrogatory second: I am acquainted with the border and eastern boundary of Texas. I do understand the territory described as Greer County, having been in it. I was in Greer County in 1858, camped in it, and became tolerably well acquainted with its topographical features. I campaigned up and down Red River, the boundary line, during the years 1858 and 1859. On the east side of Red River is the Wichita Mountains, and along the valley of Red River there are some peaks said to be 1,000 feet in altitude. Several of these lie above and east of what is known as Prairie Dog River.

Answer to interrogatory third: At an early date that country was occupied by troops under Col. Jacob Snively, previous to the annexation of Texas. During the year 1843 he was moving in that direction for the purpose of intercepting a caravan of Mexican traders on their way to Santa Fé, and which is in New Mexico, then belonging to Texas. His command was captured by an officer of the United States Army, Captain Cook. It was then understood that this affair happened on the territory belonging to the Republic of Texas. The same was made a matter of diplomatic correspondence and action by the Republic of Texas and of the United States. At different dates parties of Texans went into that country for various purposes.

Land was surveyed by Texas surveyors on Red River, between Prairie Dog River and Red River, and between Red River and the False Washita.

The jurisdiction of Texas over that territory was never questioned by any civilized power as far as I have heard. It is true the Indians contested its occupancy by the whites, as they had done in every State in the Union.

I speak of the boundary line between Spain and the United States as it was understood by the people of Texas in 1836 and since, and that boundary is known as Red River, or what is sometimes called the North Fork of Red River.

I am not able to say at what date the terms North and South Fork of Red River was first used. I do know that Indians raised in that section, hunting and campaigning also, invariably designated what is called the North Fork of Red River, as Red River. I saw them make maps on the ground on various occasions in 1858 and 1859, and held various councils with them; and they never departed from this rule. My command in 1858 consisted of 100 Americans and 113 Indians. Among the whites were men who had explored the country, campaigned over it, and helped to survey it.

They all agreed with the Indians, and always spoke of Red River, and always said they meant what is now called the North Fork.

Answer to interrogatory fourth: I have always understood what the Comanches called Teach-a-que-hone-up, or Prairie Dog River, was first called South Fork of Red River by Captain Marcy, at a date I can not now recall. It was always considered to be a distinct river from Red River, and no one until very recently ever attempted to confound the two. Their characteristics are different. The Prairie Dog River is broad and sluggish; it stands in holes in places, and has a considerable amount of sand in its channel and also in the valley. As a general rule, the water is shallow. Red River is a narrower and deeper stream; it has more current, and in my opinion furnishes more water than Prairie Dog River. The difference between the two streams above the junction is strongly marked. No man would be apt to mistake one for the other without doing injustice to truth and common sense.

Answer to interrogatory fifth: From the year 1836 up to the date of Marcy's exploration, what is now called the North Fork of Red River was known simply as Red River—the Rio Rojo—the boundary line between the Spanish possessions in Mexico and the United States, as specified in the treaty of 1819. I can not tell how long what is now termed the North Fork was known as Red River. On the North Fork of Red River are evidences of encampments made many years ago. In 1858 Indians in my command pointed out a spot on the North Fork, of Red River, where they had established a village. "Shot Arm," a Waco chief, an old man, was born and raised at that point, which

was above the mouth of the Prairie Dog River, and all the Indians of his tribe said the village was on Red River. About the year 1800 Col. Ellis P. Bean, in his memoirs, speaks of the Caddo Town on Red River, which must have stood, according to his accounts, not far from the mouth of Pease River. Others of the Indians in my command had been born in that section, and were well acquainted with the whole country, and not one of the one hundred and thirteen ever thought of designating any stream but the North Fork as Red River. They invariably spoke of Prairie Dog River as different and distinct from Red River. Their traditions run back to the days of the Spanish and Mexican occupancy of that country, and they persistently represented the North Fork of Red River as the boundary between the Spanish and American races, consequently the river mentioned in the treaty of 1819. I again refer you to the expedition of Col. Jacob Snively in 1843. He was acting under the authority of the Hon. G. W. Hill, secretary of war during General Houston's second term as president of the Republic of Texas. It resulted in the armed occupation of the country in question, and the eventful invasion of Texas soil by Capt. Philip St. George Cooke, of the United States Army. Snively's command surrendered to Cooke on the Arkansas River. The Congress of the United States afterwards acknowledged the claim of Texas to the soil and the illegality of Captain Cooke's proceedings. (See Yoakum's History of Texas, Vol. II, p. 405.)

Answer to interrogatory sixth: As before stated, the jurisdiction of Spain, the Republic of Mexico, the Republic of Texas, and the State of Texas extended over Greer County for a long period of time, and over all the territory south of Red River, or the so-called North Fork. The United States exercised no jurisdiction over the above-mentioned territory, as far as known, until after annexation, and then only through the instrumentality of the articles of annexation. Texas occupied the country between Prairie Dog River and Red River notably during Snively's expedition in 1843, during other military occupations, and by parties of surveyors, traders, etc. It is not the custom even in the United States to attempt to exercise civil jurisdiction over a territory infested by bands of Indians.

Answer to interrogatory seventh: The occupation of the county of Greer by troops placed in the field by the State of Texas in 1853 and at other periods of time produced no question of ownership to the soil or right of jurisdiction. After the State of Texas had expended life and treasure in opening up the country in question to settlement, it seems rather late for the United States to interpose a claim of ownership and jurisdiction.

In order to more fully explain the foregoing it is necessary to state that in 1858 I was appointed to command the State troops of Texas operating against the hostile Indians; that early during the year I formed an encampment near the mouth of Hubbard Creek, on the Clear Fork of the Brazos. In April of said year an expedition was fitted out against the hostile Comanches. It consisted of 100 Americans and 113 friendly Indians, the latter being under the control of Capt. Shapley P. Ross, agent for the Brazos reservation, on which was located various tribes of Indians. During this campaign we struck Red River near the Wichita Mountains, and moved up the same, crossing and recrossing to suit our convenience. We made a number of encampments in what is now known as the county of Greer, and became pretty well acquainted with its topography. We passed up the valley of the Red River, or what is now called the North Fork of Red River, into the gypsum region. On the 12th of May, 1858, we fought and defeated the Comanches on the South Canadian, and returned back from that point. Early in the spring of 1869 I was again campaigning on the waters of Upper Red River against the hostile Indians, and again had friendly Indians under my command. During these operations I became acquainted with the Indian views concerning Red River, and all agreed, without exception, that what is now called the North Fork was the Red River of Louisiana and the same stream mentioned in the treaty between Spain and the United States in 1819.

JOHN S. FORD.

THE STATE OF TEXAS,
County of Bexar:

I, Edward Miles, a notary public in and for Bexar County, Texas, do hereby certify that the foregoing answers to direct interrogatories of John S. Ford, witness, were by the said witness signed and sworn to before me.

Given under my hand and seal of office this 28th day of May, 1886.

[L. S.]

EDWARD MILES,
Notary Public, Bexar County, Tex.

(Fees paid me by J. T. B., $10.)

UNITED STATES JOINT COMMISSION ON BOUNDARY:

Answers and depositions of the witness, H. P. Bee, a resident of the city of Austin, Travis County, Tex., to the accompanying interrogatories propounded to him in the above-entitled matter, taken before M. S. Dunn, a duly commissioned and qualified notary public in and for the county Travis, in accordance with a commission herewith accompanying, issued by J. T. Brackenbridge, chairman of the Texas Boundary Commission, to take the answers and depositions of the following named witnesses in Travis County, Tex., viz: O. M. Roberts, John M. Swisher, John Hancock, Ham. P. Bee, Perry Day, P. De Cordova, William Pitts, *et al.*, and signed thus: "J. T. Brackenbridge, chairman on the part of Texas of B. C."

Deposition of H. P. Bee.

The said witness, H. P. BEE, answers as follows:

AUSTIN, *June* 10, 1886.

Answers to interrogatories propounded by Maj. J. T. Brackenridge, chairman of the Boundary Commission on the part of Texas:

Answer to first interrogatory: Hamilton P. Bee; 63 years of age; born in Charleston, S. C.; son of Barnard E. and Ann Fayssoux Bee; educated in Charleston and Pendleton, S. C.; moved to Texas in October, 1837, and have resided here ever since.

In 1839 was secretary on the part of Texas for the boundary commission for marking the line between the United States and the Republic of Texas, in which service the boundary line was run and marked from the mouth of the Sabine in the sea to where the thirty-second parallel of north latitude crosses the Sabine River; thence due north to the Red River, which work was concluded in the year 1841.

Served in various expeditions against the Indians up to annexation in 1845. Served as private and lieutenant of volunteers from Texas in the Mexican war from 1846 to 1848. Was elected to the legislature in 1849 from Webb County, and served continuously till 1857, being speaker of the House of Representatives for the session of 1855–'56. Was appointed in 1862 brigadier-general of the regular army of the Confederate States and served as such till the close of the war. At present am commissioner of insurance, statistics, and history for the State of Texas; residing at the city of Austin.

Answer to second interrogatory: In 1843 I accompanied Col. Joe C. Eldridge, commissioner of Indian affairs of the Republic of Texas, and Thomas Tarry, Indian agent for the same, who were sent by President Houston to visit the various wild tribes of Indians of the frontiers of Texas and invite them to a treaty proposed to be held by President Houston himself at Bird's Fort, on the Trinity (now Fort Worth).

Leaving Washington, on the Brazos, in March, 1843, we proceeded to Fort Marlin, where the town of Marlin now stands, which was then the outer settlement of that portion of the frontier of Texas; from thence we proceeded up the Brazos River to a spot about opposite Comanche Peak; thence to the west fork of the Trinity; thence through what are now the counties of Parker, Jack, and Clay, crossing the Red River near the mouth of Big Wichita.

Accompanying this expedition as guides and interpreters were three noted Delaware Indians, Jim Shaw, John Conner, Jim Secondye; the two first named were thoroughly acquainted with the country through which we passed, and were on friendly terms with all Indian tribes inhabiting that country. When we arrived at the Red River, a stream of great width, whose shallow waters were entirely salty. I remember that Jim Shaw remarked to us: "This is the Red River" (this point was below the forks). Crossing the river, we struck the East Cache Creek, and ascended that clear, beautiful stream to the village of the Wichita Indians (near what is now Fort Sill). Leaving Wichita village we traversed the country in a northwest and westerly direction for about twenty days in search of the Comanche Indians. In the course of this march we approached a large river, which Jim Shaw told us was the Red River, the same as we had crossed near the mouth of the Big Wichita. (This is not shown in the map to have been above the forks of the river.) He did not make mention of any other Red River lying further to the west. After accomplishing the object of the expedition, *i. e.*, the meeting with the Comanches, we returned to the Wichita village, from which place I returned to Texas with a part of the expedition, crossing Red River at Warren's trading house, then to the outermost point occupied by the Americans, and thence, by the way of Bird's Fort, to Washington, arriving in November, 1843.

Answer to third interrogatory: At the time I traveled through the country above described there was only one Red River known to us, and judging from what Jim Shaw told us, to the Indians themselves. The existence of a south fork I never heard of till the expedition of Captain Marcy, in 1852.

Answer to fourth interrogatory: So far as opportunity was given to me acquire information in 1843, I am satisfied that there was but one Red River known to the Indians, explorers, and traders in that country, and I did not know till the published reports of Captain Marcy that there existed the Chiquehquiohoxna, or Prairie Dog Town River.

Answer to fifth interrogatory: Prior to 1852 I knew of but one Red River, the Rio Roxa of Natchitoches, as called for in the treaty of 1819, and to my knowledge it has never been called by any other name. The only signs along the river were the Indian villages, and the country was occupied by roving bands of Indians.

Answer to sixth interrogatory: Having resided in Texas for forty-nine years, I am enabled to say that the right of Texas to what is now Greer County has always been held to be incontrovertible. I have no further sources of information than that given above.

Answer to seventh interrogatory: My answer to this is included in my answers above written.

It may not be irrelevant to state that during the summer of 1843, the summer that I was on the plains with the commission in search of the Indian tribes, by order of the authorities of the Republic of Texas, thatsome time in July of that year we encountered on the north and east side of the Red River a body of Texas soldiers, about 100 strong, under the command, I believe, of Captain Ross, who now lives at Waco, who gave us an account of the capture of the command of Colonel Snively by Capt. St. George Cooke, of the First Dragoons, United States Army, at the crossing on the Arkansas of the great Santa Fé road from Independence to Santa Fé; that Captain Cooke was ordered not to cross the Arkansas, as it was considered as the boundary line between Mexico and the United States, the question of sovereignty not having been settled between Texas and Mexico.

H. P. BEE.

THE STATE OF TEXAS,
Travis County:

I, M. S. Dunn, a duly commissioned and qualified notary public in and for the county and State aforesaid, do hereby certify that the foregoing answers of H. P. Bee, the witness before named, were made before me, and were sworn to and subscribed before me by the said witness, H. P. Bee.

Given under my hand and official seal this the 15th day of June, A. D. 1886.

[L. S.] M. S. DUNN,
Notary Public, Travis County, Texas.

UNITED STATES JOINT COMMISSION ON BOUNDARY:

Answers and depositions of the witness William A. Pitts, a resident citizen of Travis County, Texas, to the accompanying interrogatories propounded to him in the above-entitled matter, taken before M. S. Dunn, a duly commissioned and qualified notary public in and for the county and State aforesaid, in accordance with a commission issued by Maj. J. T. Brackenridge, chairman of the Texas Boundary Commission, to take the depositions of the following-named witnesses of Travis County, viz: O. M. Roberts, William A. Pitts, John Hancock, Perry Day, Frank Maddox, et als., and signed thus: "J. T. Brackenridge, Chr. Texas Boundary Commission."

In answer to interrogatory first the witness says: I was born in Georgia on the 30th of October, 1839; in 1839 my parents moved to Macon County, Alabama, and in 1864 they moved to Montgomery County, and in 1847 settled in Hays County, Texas. Up to 1850 I was a stock boy; in 1850 I joined the ranging service under Captain McCulloch, and served under him and others until 1855, when I was appointed deputy county clerk of Guadalupe County, Texas; in 1857–'58 I wassergeant-at-arms of the senate chamber. In 1858 I was second lieutenant of Ford's frontier company. In 1859 I was clerk in comptroller's office of the State. In 1861 I was captain of Company B of McCulloch's regiment, and was aferward captain of ordnance on McCulloch's staff. Was in charge of Marshall Arsenal during the late war. After the war I was engaged in the auction and commission busines in Austin, Tex., until 1874, when I was appointed chief clerk of the comptroller's office.

And to second interrogatary said: I know that in 1858 Governor Runnels appointed Col. John S. Ford to raise a company for the upper Brazos country, of which I was second lieutenant, and proceeded with it to Pecan Bayou, where we met Capt. John Conner's company, whose term of service was then expiring. Captain Ford divided his command into four scouting parties, I being in command of one. Captain Ford called upon the Indian agents, of whom Captain Ross was one, to co-operate with him. The Comanches were then raiding upon the settlements every full moon.

Spies were sent out by Captains Ford and Ross among the hostiles, and preparations were made to move as soon as they should report.

About the 25th of April we marched with near one hundred men of Captain Ford's, and about one hundred and twelve friendly Indians, under Captain Ross.

I went with a scouting party, being an old Indian hunter. We took with us Indian scout and guides. We had two main guides, "Jim Pockmark" was one, and —— Doss, the other.

They were familiar with the upper Red River, having lived there, and their fathers before them.

The orders given to us were to keep on the Texas territory. We took our course nearly due north, struck Red River near the mouth of Pease River, crossed to the north or east bank, and camped. The next day we started up the east bank, the river (Red River) running nearly north; passed here the point marked by Marcy as the one hundredth degree of longitude; passed a large sand flat on the west side. It had no water visible. It looked like a sand valley two or three hundred yards wide, with low banks on both sides. I asked the Indian guides what it was. They said it was the mouth of the "Kechi-aque-ho-no;" in English, "Prairie Dog Town River." It did not look like a river to me, as there was no water in it.

That evening we recrossed Red River above the mouth of Prairie Dog Town River, and just above a grove of tall cottonwood trees, and camped on the south or west side of Red River. Our Indians, some of whom had been born on this river, as well as their fathers before them, said this stream was Red River. They did not use the word "fork" of Red River, nor the words "north" or "south" in speaking of them.

My knowledge of the two streams was like that I had of the town of Bonham, for instance. When I was in Bonham the citizens called it Bonham, and I heard it called by no other name. When I was on Red River the Indians who had lived there called it Red River, and by no other name. We had been ordered up Red River, and when we got to this point the Indians told us that was Red River. I heard them talk of it, and refer to it, but they never called it anything else than Red River.

They also spoke of the other river, and called it Prairie Dog River, or "Kechi-aque-ho-no," and when we passed where it mouthed into Red River they called it by these names, and that is the way I knew the names of those two rivers.

The next day we recrossed Red River, which they called Red River, and kept on the north or east side, considering ourselves all the time in Texas. Our general course was northwest. On the third day we camped on a beautiful stream called "Clear" or "Otter Creek," and caught an abundance of fish. We then took a northerly course, and on the 11th of May our guides reported fresh Indian signs. The next day at daylight we attacked the Indians on the Canadian River. After the battle we returned by a southerly course, crossed Red River much higher up than where we did going up. Struck the sand flat the Indians called the Prairie Dog Town River some distance above its mouth. Where we crossed it there was no water; it was a river of dry sand. I here discovered why the Indians called it the Prairie Dog Town River, by the innumerable prairie dogs or ground squirrels found burrowing along its banks. I will state further, that on our return trip the command, both men and animals, suffered greatly from want of water.

In answer to fourth interrogatory witness said: He has answered in previous answers all he knows on the subject.

In answer to fifth interrogary witness said: He does not know any more than he has stated.

In answer to sixth interrogatory the witness said: The occupation of that country by Texas can be better stated by older men.

In answer to seventh interrogatory witness said: I have fully stated all I know relative to this matter.

W. A. PITTS.

THE STATE OF TEXAS,
County of Travis:

I, M. S. Dunn, a duly commissioned and qualified notary public, in and for said State and county, do hereby certify that the foregoing answers of the witness, William A. Pitts, were made before me, and were sworn to and subscribed before me by the said witness, William A. Pitts.

Given under my hand and official seal, at office, in the city of Austin, this 17th day of June, A. D. 1886.

M. S. DUNN,
Notary Public, Travis County, Texas.

Adjourned at 3 p. m. to meet at 10 a. m. to-morrow.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Friday, June* 18, 1886.

The Commission met, pursuant to adjournment, at 11.10 a. m.
Present, all the members.
Adjourned at 11.40 a. m. to meet at 11 a. m. Monday.

LANSING H. BEACH,
First Lieutenant Engineers, Secretary.

AUSTIN, TEX., *Monday, June* 21, 1886.

The Commission met, pursuant to adjournment, at 11.30 a. m.
Present, all the members.
The Commission on the part of the United States then presented and read the following review of the evidence:

OFFICE OF JOINT COMMISSION ON BOUNDARY
BETWEEN THE UNITED STATES AND STATE OF TEXAS,
Austin, Tex., June 21, 1886.

SIR: At the meeting of March 4, 1886, we stated our opinion that the Prairie Dog Town Fork should be regarded as the true Red River designated in the treaty, and gave as our reasons for this belief the fact that the branches of Red River were wholly unknown to the framers of the treaty, and the author of the treaty map (as stated by Governor Ireland in his letter to the Secretary of War); and that, from its physical features, the Prairie Dog Town Fork should be regarded as the main stream, and that it corresponds more closely than the other with the boundary as laid down on the treaty map. We then asked from the Texas Commissioners a statement as frank and explicit as ours upon these points and others that appeared to them to bear upon the problem before us, in order that we may bring our differences within as narrow a scope as possible, and thereby reduce the labor and expense of the field operations necessary to decide them.

In reply the Commissioners on the part of Texas submitted certain positions assumed as conceded and requiring no proof, and reasserted and denied those of our issues from which they dissent and submit the issues and claims of Texas to be supported by evidence and argument.

In reply we said we would "be glad to hear and consider any evidence that would tend to show that this (North) fork was so designated," and explain to what extent we agreed with their assumptions, and offered certain documentary evidence in support of our assertions, and invited them to co-operate with us in the necessary field operations to verify the map, to determine which was the main stream, to find its intersection with the meridian, and mark the corner of the boundary at that point.

To this the Texas Commissioners answered that they had denied certain of our propositions, not because they might not be true, but because Texas was never a party to any survey made to determine them, and submitted that if now for the first time the Joint Commission were called upon to examine the Red River, embracing the said two forks, and to the sources thereof, and no names had been applied thereto, and the single fact was to be found which was the main stream of Red River, then the ordinary rules applied to all rivers would govern; the greater width of the stream, length, flow of water, and area drained would be held the main river, and no doubt this finding would be unanimous. They said the real question is, was the North Fork laid down on Melish's map, or was the Prairie Dog Town River? Which was known by the framers of the treaty? Which was known prior to that time? Which was laid down on Melish's map? Then, as the Commissioners on the part of Texas consider it impossible now, and for some time, to offer the necessary evidence to support the issue presented because the evidence desired is found in histories, treaties, official correspondence, messages, reports of officers, committees, oral evidence, maps, and charts, requiring time to collect, select, arrange, and print the same, so it can be offered in consecutive order and reduced in volume ready for use; and as they were unwilling to go into the field until this work had been completed, the Joint Commission, at their demand, adjourned until the 15th day of June.

Since the Joint Commission has reassembled both parties have presented the evidence that has been collected, which we will now review in its bearings upon the several issues that have been formulated.

First. Our assertion that the Prairie Dog Town Fork of Red River is and was the Rio Roxo of Natchitoches, or Red River, described in the treaty of 1819, it is denied on the part of Texas, and, on the contrary, it is alleged and claimed on the part of Texas that the true Rio Roxo of Natchitoches, or Red River, described in the said treaty and delineated in Melish's map, was what was named and styled the North Fork of Red River for the first time in 1852 by Capt. R. B. Marcy, and has since been so called. Because said stream was at the date of said treaty, and for a long time prior thereto, well known to civilized man, and was in fact delineated on Melish's map, constituting part of the

treaty, as the Rio Roxo, or Red River; and the true boundary line was intended to follow the course of said stream until the one hundredth degree of west longitude crossed it, and not the Prairie Dog Town Fork which was unknown to civilized man at the date of the treaty, was not discovered till 1852, and was never delineated on any map until Capt. R. B. Marcy, who discovered said stream, made his report thereof.

It is upon this issue that Texas bases claim for the North Fork as the boundary line, and we will consider the propositions involved therein by examining all the evidence that bears upon them.

First. They claim that the North Fork was, at the date of the treaty and for a long time previous, well known to civilized man, and was, in fact, delineated on Melish's map as the Rio Roxo, or Red River.

On this point Dr. James, the author of the account of Long's expedition, published in 1823, says the Red River was explored at a very early period by the French, but their examinations appear to have extended no further than to the country of the Natchitoches and the Caddoes; and although subsequent examinations have a little enlarged our acquaintance with its upper branches, we are still, unfortunately, ignorant of the position of its sources.

The expedition of 1806, sent out by the American Government to ascend the Red River to its sources, was intercepted near the boundary of Louisiana, by the Spaniards, whose policy it was to keep the Americans in total ignorance of that region. Another party of Spaniards, sent out at the same time from Santa Fé, under Mulgares, were ordered to intercept the above expedition, and that of Major Pike, who was exploring from Saint Louis to Santa Fé. He descended the Canadian, which he mistook for the Red River, and then crossed over to the Arkansas. He captured some American traders from Saint Louis and took them with him on his return to Santa Fé, in order that they might not take back any information about the country. Major Pike and his companions were also captured, taken into Mexico, and returned under guard via San Antonio to Natchitoches.

We have already quoted the views of Baron Von Humboldt, who, in his New Spain, published in 1811, says that in New Mexico the rivers about Taos were supposed to be the sources of the Red River of Natchitoches, showing that the natives of New Mexico were utterly ignorant of this region. He further says all the country to the west of the Mississippi, from the Ox River to the Rio Colorado of Texas, is uninhabited.

In reference to the supposition that the North Fork was actually delineated on Melish's map, we will simply quote the statement of Mr. Melish himself, in the manual intended as an accompaniment to this map, published in 1818: "For the Spanish part Humboldt's very excellent map was selected as the basis, use being made of Pike's Travels for filling up the details." He also says that after the plan work was wholly finished Mr. Darby and Mr. Bringer arrived in Philadelphia with MS. maps of Louisiana of great importance. The old work was erased from the plates and the new substituted, at great labor and expense. We have already explained at length how little Humboldt knew of this region, and a comparison of the treaty map with the true delineation of the country, as exhibited in the black and red map that accompanied our first statement, showed how little Mr. Melish knew about it, but if this comparison, and the statements of those whom he explicitly names as his authorities, can leave any doubt on the question, a subsequent edition of this work, published in 1822, sets the matter forever at rest.

Speaking of Long's expedition he says: "This discovery led to an entire new view of the rivers in this quarter, and it is found that four large streams exist between the Arkansas and Red Rivers, and some of them rise farther west than the Red River." And again he says: "These discoveries have given an entire new view of Red River. It has not yet been explored, but it is presumed that it rises in the mountains southeast from Santa Fé and runs a southeastwardly course for some time, and then turning eastward it runs nearly in that direction to the upper settlement of the United States, to which it has been surveyed." Accordingly, in 1823 he issued a new map, which has been presented as a part of the evidence.

With regard to Pike's travels it is only necessary to say that after ascending the Arkansas to its source he discovered a stream which was mistaken successively for the sources of the Platte, the Yellowstone, the Lewis Fork of the Columbia, and the Colorado of the West, but which finally proved to be the sources of the Rio Bravo del Norte. Here he was captured and closely guarded, to keep him from obtaining any information about the upper course of the Red River. His own map, published after his return, would alone be sufficient to show his ignorance. Mr. Darby, for whom Melish altered his plate, said in his Emigrant's Guide, to accompany his map of 1818: "We will close this chapter with a review of the northwest section of the State of Louisiana. It is within five or six years past that much of this country was discovered. This may seem almost incredible, but it is really a fact that in 1811 considerable streams that flow into the Red and Ouachita Rivers were unknown except to a few hunters.

"A glance at Lafon's map of Louisiana, published in 1805, will enable any person acquainted with the real features of the country to understand how utterly the country upon Red and Ouachita Rivers were unknown at the epoch of the publication of the foregoing map."

Upon this subject Kendall, in his account of an expedition from Austin to Santa Fé in 1841, says:

"All that is known in our case was that Austin was in such a latitude and longitude, and Santa Fé in another. Of the principal part of the country between the two points not a man among us knew anything. That deep rivers were to be crossed, that ravines were to be encountered, that salt and dry prairies were to be met; in short, that innumerable obstacles would be found in our path, were things that every one expected; of the nature and extent of those obstacles all were alike ignorant."

And again he says:

"Majority of map-makers, by joining the Red River as far as known with some one of the rivers rising in the Rocky Mountains, have made a long and very pretty stream, as seen upon their charts; were they to journey along the line of their imaginary river I am inclined to believe they would suffer much from thirst before they crossed the boundless prairie spreading eastward from the outer spurs of the Rocky Mountains."

General Marcy says up to the date of his expedition the country embraced within the basin of the Red River had always been to us a *terra incognita*, and gives a very interesting account of all the vain attempts that have been made to explore it.

At the meeting held last spring the Commissioners from Texas were inclined to the belief that the North Fork was well known to civilized man at the time of the treaty, and asked for three months' time to collect and arrange information in support of this and other points upon which the views of the Joint Commission were not then unanimous. We will now review the evidence they have presented, and consider its bearing upon this first proposition.

An examination of the maps confirms our former opinion. The statements of residents of Texas, some of whom had visited the country between the two forks, establish the fact that in 1843 an expedition was sent out from Texas to intercept Mexican traders between Santa Fé and Saint Louis. The leaders of this expedition were well posted in the terms of the treaty of 1819, and took a deep interest in the matter which is now before our Commission, and the Indians employed as their guides appear to have concided with their views.

General Marcy, who explored the sources of the Red River in 1852, appeared before the Commission on the 26th of February, at the request of the Commissioners from Texas. He says: "The detailed account of my exploration of Red River, with descriptions of the country through which it flows, will be found in my report, which is before the Commission, and to which I beg leave to refer. As the time that has elapsed since I made that exploration (thirty-three years) is so great, many of the facts and events connected therewith have passed from my memory." We have already referred to this report, which shows that the country in question was unknown up to the date of his exploration. In his evidence he says: "I regarded the Prairie Dog Town Branch as the main Red River, for the reason that its bed was much wider than that of the North Fork, although the water only covered a small portion of its bed, and as the sandy earth absorbed a good deal of the water after it debouched from the cañon through which it flows, it may not contribute any more water to the lower river than the North Fork." He further says: "I have this morning for the first time seen a copy of that portion of Melish's map of the United States embracing the part of the Red River country which the Commission has under consideration at this time, which is authenticated by the signature of the Secretary of State of the United States."

This hasty examination led General Marcy to suppose that the tortuous stream descending from Taos was intended to represent the North Fork of Red River, and the San Saba River to represent the Prairie Dog Town Fork. We have already explained the cause of Melish's error in regard to the upper Red River, and have shown that the country about San Saba was well known, and this was, in fact, the only point in this neighborhood that was properly located. An examination of the black and red map will make it clear that Melish intended the stream marked San Saba River to represent the true San Saba River with which it nearly coincides, and it is unnecessary to assume an error of 500 miles in its location, but it is only just to General Marcy to state that his opinion was based upon the examination of a tracing of a very small fragment of the treaty map, which was not provided with a scale of miles, and it is true the upper course of the Red River as thereon delineated corresponded more nearly in general direction with the North Fork than with the Prairie Dog Town Fork.

The Commissioners from Texas have embodied the remainder of their researches in a printed pamphlet, which is entitled: "Evidence Pertaining to the Boundary between the United States and Texas."

The first article consists of extracts from the correspondence between the United States and the Spanish Government preceding the treaty of 1819. These extracts are probably intended to show what was known of the country by the framers of the treaty. This point may be further elucidated by the following quotation from one of the letters referred to:

[Luis de Onis to Secretary of State, December 12, 1818.]

"The disastrous expedition of M. de la Salle, the absurd grant in favor of Crozat, and the erroneous narratives of travelers with maps formed at pleasure by uninformed and interested geographers—such as Melish and others—who ran their lines as they were dictated to them and thus disposed of the dominions of Spain as suited their wishes."

The second article treats of the wandering of ancient explorers "up and down through the woods and prairies west of the Mississippi."

The third article is a very interesting paper, now, we believe, first published in the English language, and which appears to have escaped the diligent and patient researches of Baron von Humboldt and of all subsequent geographers. It forms a valuable contribution to the literature which has been accumulated on this subject. It is an itineracy, diary, etc., of a journey of discovery from the province of New Mexico to Natchitoches by Francisco Xavier Fragoso in 1788.

By platting this itineracy it will be seen that he struck the sources of the main fork, and followed down the Red River for 105 leagues, which brought him to the neighborhood of the Cross Timbers and the Trinity River. Besides these landmarks he also mentions the Sabine River, which he touched before reaching Natchitoches. The accuracy with which the Rio Blanco coincides with the true position of the Red River, including the main or Prairie Dog Town Fork, is quite remarkable when we consider the lack of means at his disposal for determining his position. The location of the Cross Timbers and of the Trinity and Sabine Rivers coincides very nearly with the results of modern surveys.

The next four articles give an account of the expedition of Major Pike. We have already alluded to the failure of his expedition. A statement of the Spaniards, that they had guides and routes of traders to conduct Pike down Red River, is printed in italics and small capitals in the pamphlet. We have explained that these routes lay among the Mora and the Canadian Rivers, which Mulgares himself mistook for the upper course of the Red River.

The remaining articles consist of extracts from the report of Captain Marcy, and statements and opinions of Governor Pease and other gentlemen of Texas.

The second proposition involved in the first issue is that the Prairie Dog Town Fork was unknown to civilized man at the date of the treaty; was not discovered till 1852, and was never delineated on any map until Capt. R. B. Marcy, who discovered said stream, made his report thereof. It is not necessary to comment on this proposition, inasmuch as the Commissioners from Texas have changed their views about it since the issues were formulated and have introduced sworn testimony to prove the contrary.

We have already expressed our views with regard to the denial that the one hundredth degree of west longitude crosses the Prairie Dog Town Fork up Red River west of its junction with the North Fork of Red River as ascertained by observations and surveys made by different parties and under different conditions. The Texas Commissioners denied this issue, in order to reserve the right at any time during the progress of these proceedings to offer evidence and argument in support of said meridian being located according to Melish's map, made a part of the treaty. As they have offered no evidence on this point it requires no further comment.

It seems to us then that the only point upon which there can be any further issue is whether or not the North Fork was well known to the framers of this treaty, and the evidence on this point may be summed up as follows:

The early explorers were lost west of the Mississippi and could not have furnished very definite information to the framers of the treaty.

Francisco Xavier Fragoso explored the Prairie Dog Town Fork, or main fork, in 1788, but his discoveries were forgotten.

Mulgares took the Canadian for the Red River.

The Texans laid a claim to the land in question at an early date, and sent an expedition there in 1843, and perhaps the Indians in their employ fell into this view, but we cannot see that their opinions throw any light upon the knowledge possessed by the framers of the treaty.

Humboldt delineates the course of the Red River to conform to geographical theories based on a wrong assumption of the position of its source, and says the country was unexplored.

Pike knows nothing of the country, and never visited it.

Darby says it was unknown, except in its lower course.

Melish says he derived his knowledge from Humboldt, Pike, and Darby, and in 1822 says the country has not yet been explored, etc.

De Onis complains that Melish was totally uninformed about this region.

Dr. James, author of the account of Long's expedition, says that river was unknown, except in its lower course.

All of which seems to us to prove most conclusively that nothing was known of the upper courses of the Red River, either by Mr. Melish or by the framers of the treaty of 1819, and hence it can not be claimed that either the North Fork or Prairie Dog Town Fork was delineated on the map; nor can it be maintained that either was intended in the treaty.

There being no reason, then, as far as the treaty is concerned, for taking one fork more than the other as boundary, the question is resolved simply to this: Which branch should properly be considered as the prolongation of the lower river, or, in other words, which branch is Red River.

For the reasons given in our first statement, the Commissioners on the part of the United States believe this to be the Prairie Dog Town Fork, and not the North Fork, and maintain that the boundary should be marked accordingly.

S. M. MANSFIELD,
Maj. of Engineers and Bvt. Lieut. Col. U. S. A., Chairman U. S. Commission.
Mr. J. T. BRACKENRIDGE,
Chairman Texas Boundary Commission.

Mr. Freeman then offered the following resolution:

Whereas it is stated before the Joint Commission that there is an early prospect of securing additional evidence by the Commission on the part of Texas.

Resolved, That the Commission do now adjourn till 10 o'clock Wednesday morning, to give time for the reception of such evidence.

Which resolution being carried, the Commission, at 1.10 p. m., adjourned.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Wednesday, June* 23, 1886.

The Commission met at 10.25 a. m., pursuant to adjournment.

Present, all the members, except Mr. Freeman, of the Commission for Texas.

The Texas Commission then presented the following evidence and summary of the same:

Memoranda of additional evidence offered to and admitted by the Joint Commission on the part of Texas upon the question of boundary, June 23, 1886.

1. Letter of instructions by Governor Sam Houston to W. H. Russell, commissioner on the part of Texas to establish the boundary between the United States and Texas, under the act of June 5, 1858, dated April 28, 1860.
2. Report of W. H. Russell, Texas commissioner on boundary, April 2, 1861.
3. Message of Governor O. M. Roberts to the legislature of Texas of January 10, 1883, on the subject of boundary.
4. Deposition of Will Lambert.
5. Deposition of F. M. Maddox, including the interrogatories propounded to all the witnesses who testified. We also refer to the entire evidence introduced on the part of the United States Commission, so far as the same may be applicable and useful in support of the issue presented by Texas.

UNITED STATES JOINT COMMISSION ON BOUNDARY.

Direct interrogatories to be propounded to the witnesses hereinafter named, and at the particular places described, on the part of the Commission for the State of Texas, under a joint resolution of agreement adopted by said Joint Commission on Boundary between the United States and the State of Texas, the answers of the witnesses to be used as evidence before said Joint Commission.

The witnesses are as follows, to wit: Hon. George B. Erath, who resides in McLennan County, Texas; Hon. O. M. Roberts, John M. Swisher, John Hancock, Ham. P. Bee, Perry Day, John M. Day, Frank Maddox, P. De Cordova, William Pitts, William Lambert, who reside in Travis County, Texas; S. P. Ross, of McLennan County, Texas; John S. Ford, of Bexar County, Texas; Chief Charley, of the Tonkawas, Fort Griffin, Texas;

S. S. Ross, McLennan County, Texas; H. L. Young, San Antonio, Bexar County, Texas; George B. Erath, P. F. Ross, McLennan County, Texas.

First direct interrogatory. You will state your age and how long you have resided in Texas, and have you ever held any official position, civil or military? Declare when and where you held the same, and how long you exercised said trust.

Second direct interrogatory. Are you acquainted with the eastern border and boundary of Texas, and do you know that part of the territory described on the map of Texas as Greer County, and how long have you known the same, and have you ever traversed or explored said boundary line and made yourself familiar with that country, its streams, mountains, and physicial features generally?

Third direct interrogatory. If you answer that you are acquainted with said eastern border of Texas, its early history and physical features, you will then state all facts within your knowledge tending to show where said eastern boundary was located under the treaty of the 22d of February, 1819, between the United States and the Kingdom of Spain, and if you state that said boundary line runs at or near the two streams now known and called the North and South Forks of Red River, you will declare fully when said two streams took the names of North and South Forks of Red River, by whom were said two streams so named, and state particularly by what names said two streams were known prior to the date they were first called by the names of the North and South Forks of the Red River.

Fourth direct interrogatory. If you answer that the said South Fork of Red River was first known and named the South Fork of Red River by Capt. R. B. Marcy, in 1852, you will declare by what name said stream was then and prior thereto called and known by the Indians, Spaniards, Mexicans, and French, or others speaking thereof. If you answer said stream was called the Chiquiahquahono, state what said name meant when interpreted or translated into English. If you answer it meant Prairie Dog Town River, then state whether it bore the cognomen of "fork" or was it known as above named, a distinct and separate river, as having no relation whatever to the Red River. And you will declare fully every fact tending to show that said stream bore a different name from that of Red River, and had always prior thereto been so known by the Indians and traders, and that the first change of said name showing said river to be a part of Red River was in 1852.

Fifth direct interrogatory. If you answer that the North Fork of Red River, so called, was so designated for the first time by Capt. R. B. Marcy in 1852, you will then state what name said stream was known and called by prior to 1852, and how long prior to that time the said stream was so called. And if you answer that said stream was known and called the Rio Roxo of Natchitoches, or Red River, state how long it had borne said name; if said stream had ever been called or known by any other name. You will also state whether there were any signs along said stream tending to show that it had been known for a long period of time, such as trails, roads, old camps, Indian villages, stumps of trees that had been cut, crossings made on the streams leading into the main stream, maps of that country then in existence, traditions of Indians and white people concerning the same, historical sketches and references in the English, French, Spanish, or Mexican languages. You will declare fully all matters and facts tending to show that said stream was the Red River referred to in the said treaty, and that it was then and since known as the true boundary line between Texas and the United States; and if you have any map, historical sketch, or ancient written document that will throw light on this question, attach the same to your answer and make it a part of the same.

Sixth direct interrogatory. Has Texas ever exercised ownership, control, or had possession of said territory known and described as Greer County, located between said two "forks" of Red River? If so, you will answer distinctly as you can when such ownership was first exercised. Was the same under the Kingdom of Spain, the Republic of Mexico, the Republic of Texas, or the State of Texas, and how such ownership was exercised. State if any military control was ever exercised over the same. If the civil government has ever extended over said country. If the lands thereof have been located, and if the citizens of Texas have been protected in their persons and their property within said county. And declare fully all official and public acts by the government of Texas and its predecessors claiming said territory, holding possession, and exercising authority over the same.

Seventh direct interrogatory. You will state any other facts that may be within your knowledge and possession, showing or tending to show that the said territory known as Greer County belongs to the State of Texas under said treaty of February 22, 1819, and that the said North Fork of Red River, so called by Captain Marcy was and is the true Red River described in the said treaty as the boundary line between Spain and the United States, and attach any map or written document to your evidence explaining the same.

J. T. BRACKENRIDGE,

Chairman on the part of Texas of Boundary Commission.

UNITED STATES ENGINEER OFFICE, HENDLY BUILDING,
Galveston, Tex., May 10, 1886.

DEAR MAJOR: I have the honor to acknowledge receipt of your favor of the 6th instant, including the direct interrogatories to be propounded to certain old citizens that have, it is supposed, some information that they may impart, of value to the Joint Commission in determining the question in dispute between the United State and Texas.

I think I can add nothing thereto, as the questions seem to cover the ground of inquiry, and I return the paper to you.

It is my desire that the Joint Commission assemble at the appointed time (June 15), and I will be present with the United States Commissioners in Austin, Tex., n said day, ready to proceed with the work before us.

I leave here on Thursday, May 13, for Detroit, Mich., my future station, though retaining temporary charge here.

Very respectfully, your obedient servant,

S. M. MANSFIELD,
Major of Engineers and Brevet Colonel, United States Army,
Senior Member United States Boundary Commission.

Maj. J. T. BRACKENRIDGE,
Chairman Texas Boundary Commission, Austin, Tex.

Answers of Frank M. Maddox

To interrogatories propounded to him by J. T. Brackenridge, chairman of the Commission on the part of the State of Texas, to be used in evidence before the United States Joint Commission on Boundary, taken before R. C. Shelley, a notary public in and for Travis County, Tex.:

To first interrogatory: I am thirty-six years of age. Have resided in Texas all my life. Never held any position, civil or military, except that of deputy surveyor of Jack and Bexar land districts. I held such a position for a period of six years.

To second interrogatory: I am acquainted with the greater part of the eastern boundary of Texas, and I particularly know that part in the region of Greer County. I have traversed said boundary line, and I know all the principal streams in Greer County, and am familiar with the mountains and physical features generally. I have been in possession of this knowledge thirteen years.

To third interrogatory: I can not answer this interrogatory from my own personal knowledge. The only knowledge I have of the location of said boundary line is derived from the laws of Texas and the treaty referred to. I know from Captain Marcy's report of his explorations of that country in 1852 that he discovered and named the North and South Forks of the Red River, and that prior to that time said south stream had been known as Kechehquehono, or Prairie Dog Town River.

To fourth interrogatory: As before stated, I know nothing except what is a matter of history.

To fifth interrogatory: I know nothing, except what I derive from history.

To sixth interrogatory: State of Texas has exercised ownership and control over and has had possession of said territory since 1860, when the county of Greer was created. The control and ownership over said territory was evidenced by the stationing of troops therein at different times by the State of Texas. The civil government of Texas has been extended over said county by acts of the legislature in attaching the same to organize counties for judicial and other purposes. A portion of the lands in said county have been located and patents issued thereon by the State of Texas, and the holders under said patents have been protected by the State in their rights and have been required to pay the taxes to the State of Texas upon their property. Persons have been convicted and sentenced to imprisonment by the State courts for crimes committed in said county, and Greer County has been treated by the State as any other unorganized county within the borders of Texas.

To seventh interrogatory: The North Fork flows more water than the South Fork, the latter being a dry sand bed at nearly all times of the year. The streams flowing into the Prairie Dog Town or South Fork are as follows:

Frazier River, now called Salt Fork, Gypsum, Lebes, and Buck or Clear Creeks. Buck Creek empties into Prairie Dog Town River about 40 miles west of the confluence of North and South Forks. It is a bold running stream and furnishes the best water in that part of the country. It is fringed with cottonwood timber, and there is a range of hills 15 or 20 miles west of north from the mouth of said creek. Lebes Creek empties into South Fork about 20 miles below the mouth of Buck or Clear Creek. Gypsum

Creek empties into the South Fork 12 or 15 miles below the mouth of Lebes; and Frazier or Salt Fork empties into said South Fork about 2½ miles below the mouth of Gypsum. Frazier River is about 30 yards wide, and is dry most of the time. The Wichita Mountains can be seen from a point near the mouth of Frazier River. For a distance of 20 miles up said river there is very little timber of any kind.

The streams emptying into the North Fork are Elm Fork, Big and Little Turkey Creeks, Sweet Water Creek, and numerous other smaller streams.

Elm Fork is a bold running stream emptying into North Fork at the base of Wichita Mountains about 40 miles above the confluence of North and South Forks. Big and Little Turkey Creeks are living streams of water, emptying into North Fork about 30 miles above the mouth of Elm Fork. Sweet Water Creek is about 50 miles in length, and runs more water (except Elm Fork) and better water than any other tributary of North Fork.

There is a bend in Red River about 100 miles below the confluence of North and South Fork, in what is now Montague County, called "Spanish Fort Bend." Whether there was any fort there I have no personal knowledge, but I have heard my father and uncle, who came to Texas in 1840, speak of such a fort.

F. M. MADDOX.

Sworn to and subscribed before me this 21st day of June, 1886.

[L. S.]

R. C. SHELLEY,
Notary Public, Travis County, Tex.

THE STATE OF TEXAS,
County of Travis:

I, R. C. Shelley, a notary public in and for said county, do hereby certify that the foregoing answers of the witness, Frank M. Maddox, to interrogatories propounded to him by J. T. Brackenridge, chairman on the part of Texas Boundary Commission, were made before me, and were sworn to and subscribed by said witness before me.

Given under my hand and seal of this office the 22d day of June, A. D. 1886.

[L. S.]

R. C. SHELLEY,
Notary Public, Travis County, Tex.

Answers of Will Lambert.

To first interrogatory: I am past forty-six years of age. Was born on Governor's Island, New York, February 29, 1840, my father being at the time first sergeant of D Company, First Infantry, U. S. Army. I have resided in Texas since the fall of 1848. I have held positions in Texas, both civil and military. I was second lieutenant of D Company, First Regiment Texas Mounted Riflemen from, April, 1861, to April, 1862; was assistant clerk of the house of representatives, tenth and fifteenth legislatures; was chief clerk of the house of representatives, sixteenth and seventeenth legislatures, and a general clerk in the House Eighteenth Legislature. Have been deputy clerk of the supreme court of Texas, and served on the staff of Governor R. B. Hubbard as aid-de-camp, commissioned as such with the rank of colonel; my occupation is printer and journalist.

To second interrogatory: I am acquainted with what appears on the present maps of Texas as the eastern boundary line, separating Greer County from the Indian Territory.

To third interrogatory: I enlisted as a private in Capt. Ed. Burleson's Company of Texas Rangers, and was regularly mustered into the State service on the 23d day of January, 1860, at the town of San Marcos, Hays County. After marching to San Antonio, where the equipment was completed, we proceeded to Coleman County and established headquarters on the south bank of Home Creek, about 18 miles south of Camp Colorado, then commanded by Capt. E. Kirby Smith, Second Cavalry, U. S. Army. After a series of minor scouts in the month of June, 1860, Captain Burleson received orders from Governor Sam Houston to march with his company and report to Col. M. T. Johnson, in the Wichita Mountains, Indian Territory. We arrived at Major Van Dorn's old camp, "Radziminsky," about the last of the month, and remained there till near the close of September. In marching from our camp on Home Creek to "Radziminsky" we passed through what are now known as the counties of Coleman, Callahan, Stevens, and Young to Fort Belknap; thence through, and in direction a little west of north through, the counties of Young, Archer, Wilbarger, and Hardeman, until we cross Prairie Dog River; thence traveling in a direction a little north of east until crossing Red River near the mouth of Elm Creek, and camped on Otter Creek about 4 or 5 miles south of "Radziminsky." In crossing Prairie Dog River we found it more like a sand beach over a half a mile in width, and perfectly dry; even water could not be found by digging. While camped in the

Wichita Mountains, "Old Placido," a Tonkawa chief, with some eighteen of his young men, came to our camp and were employed to act as guards. "Placido" was quite familiar with Captain Burleson, having fought with his father, General Ed. Burleson, and in 1858 was with the son who was a lieutenant in Captain Ford's company of rangers, who fought the Comanches on the Canadian River. I have heard conversations between the two—conducted in Spanish and English—and the dry sand bed we crossed was generally spoken of and called Prairie Dog River. I think the Indians gave it this name because of numberless prairie dogs that burrowed on its south bank. The old Indian would shake his head when, in speaking of a scout, he would say: "No water in Chiquiahquahono; heap buffalo; heap prairie dogs." The first stream of water to the south of our camp was called Red River—in Spanish the Tonks called it "El Rio Colorado." I have heard Captain Burleson speak of what transpired in councils of war (while Colonel Johnson and other officers were present), and the dry sandy stream was invariably called Prairie Dog River. Never heard of the "North Fork." Toward the end of September Captain Burlison, tired of and disgusted with the lethargy and inactivity of his superior officers, broke up camp and started back to Texas. At the end of first day's march we camped on Red River (put down on map as North Fork), in which we found an abundance of water. My recollection is that it was running both as we went up and returned. The end of the second day found us camped on a creek where there was a number of large water holes. The weather being excessively warm we made very short marches, always stopping where we struck good water and grass. The third day we recrossed the Prairie Dog River (South Fork of Red River), which was, as in June previously, totally dry as far up and down its course as we could see. One of our guides—a Mexican who had been an Indian captive—said it was always that way. Some twenty or more men in as many different places dug for water for their horses, but found none. I was of the number. And my memory is very distinct on that point. Colton's map of Texas, accompanying these answers, is referred to for a more distinct line of route traversed in going to and returning from Camp Radziminsky.

To fourth interrogatory: I know nothing of how the so-called "South Fork" was named. I know the Indians and Mexicans with us in 1860 called it "Chiquiahquahono," which means Prairie Dog Town River.

To fifth interrogatory: I have no information on this point.

To sixth interrogatory: I think Greer County was created in 1860, and has been claimed as Texas territory ever since.

To seventh interrogatory: Have nothing more to state.

WILL LAMBERT.

Sworn to and subscribed before me this 22d day of June, 1886.

[L. S.] R. C. SHELLEY,
Notary Public, Travis County, Tex.

THE STATE OF TEXAS,
County of Travis:

I, R. C. Shelley, a notary public in and for said county, do hereby certify that the foregoing answers of the witness, Will Lambert, to certain interrogatories propounded to him by J. C. Brackenridge, chairman on the part of Texas Boundary Commission, and which have been returned to the senior officer on the part of the United States Boundary Commission, with the answers of Frank M. Maddox, were made by said witness before me, and were sworn to and subscribed by said witness before me.

Given under my hand and seal of office this 23d day of June, 1886.

[L. S.] R. C. SHELLEY,
Notary Public, Travis County, Tex.

BOUNDARY SURVEY OF 1860.—INSTRUCTIONS FROM GOVERNOR HOUSTON.

EXECUTIVE DEPARTMENT,
Austin, April 28, 1860.

SIR: Upon receipt of these orders and in prosecution of your commission you will proceed to join the Commissioner on the part of the United States at or near Fort Arbuckle, for the continuance and completion of the survey of the boundary line between the State of Texas and the United States.

With this you will receive copy of an extract from the treaty of February 22, 1819, confirmed April 5, 1832, between the United States and Mexico, wherein the boundary lines are clearly defined and laid down. In prosecuting the survey upon a correct basis there can arise but one point of dispute, that is, which of the three forks are to be re-

garded as the main prong of the Rio Roxo, or Red River. The treaty specifies that the boundary line shall be run according to the limits laid down in Melish's map improved to January 1, 1819.

It would appear from a reference to Marcy's survey that the three prongs of Red River were traced to their sources; the first, or North Fork, the second, or Middle Fork, running and emptying into the North Fork, and Prairie Dog Town River, or the South Fork of the main prong. It would also seem from the particular notice given to the fork first explored—the North Fork—that Mr. Marcy was clearly of the opinion that it was the true Rio Roxo, or Red River proper, and as such marked his encampment in latitude 35°, 35′, 3″, and longitude 101° 55′, by burying under the roots of a large cottonwood tree near the river, and below all others in the grove, a bottle containing various memoranda, and by blazing the north and east sides of the tree; upon the north side of which is the following inscription in pencil: "Exploring expedition, June 10, 1852." Upon neither of the other forks were such measures taken to mark them as of particular importance other than branches of the main prong of the river.

Mr. Marcy again says, writing under the date of May 26:

"We are now in the immediate vicinity of the Wichita Mountains," a range of mountains lying east by northeast from the mouth of the Otter Creek, and that "Red River, which passes directly through the western extremity of the chain, is different in character at the mouth of Otter Creek from what it is below the junction of the Ke-che-ah-qui-ho-no." These significant facts, as stated by Mr. Marcy, can lead to no other conclusion than that he regarded the North Fork as the main prong, or the Red River proper.

Melish's map of the date hereinbefore mentioned lays down the North Fork as the main prong, and the treaty of limits, also referred to, declares that the boundary line shall be determined as laid down in this map.

In the prosecution, then, of the survey, you will be guided by Melish's map, and insist upon the North Fork as the main Rio Roxo, or Red River, and as the true boundary line, as described in the treaty of 1819.

Should the United States Commissioner insist upon making the Ke-che-qui-ho-no, or Prairie Dog Town River, the boundary, you will, notwithstanding, co-operate with him in running the line, but you will do it under written protest.

You will in the main be guided by the facts hereinbefore stated, remembering at all times that energy, activity, and harmony are strictly essential to the completion of the work in which you are engaged.

You will report to this department so soon as you have effected a junction with the United States Commissioner, and regularly, monthly, thereafter.

The traditionary history of the Indian tribes along its banks, the evidences of Marcy's survey, and the prominent features laid down in Melish's map alike establish the fact that the North Fork is the main prong of the Red River, consequently the Joint Commission has nothing further to do than to run the line according to the treaty of 1819.

Very respectfully,

SAM. HOUSTON.

Maj. WM. H. RUSSELL,
Commissioner of Boundary Survey.

REPORT ON BOUNDARY SURVEY.

AUSTIN, *April* 2, 1861.

SIR: I have the honor to submit herewith my report on the boundary survey between the State of Texas and the territories of the United States of America, together with the field notes and maps (marked A and B).

The maps, it will be seen, are made on a scale of 1 mile to the inch. In their present state they are too large and inconvenient for examination, and should be made on a scale much smaller.

It was my intention to have another set made by the next regular session of the legislature, but have not time to prepare it for the adjourned session, though I think it proper to submit my report and afterward make the above-mentioned map, should your excellency deem it necessary.

I am, very respectfully, your most obedient servant,

WM. H. RUSSELL,
Commissioner of Boundary Survey.

His Excellency EDWARD CLARK,
Governor of Texas.

On the 27th of April, 1860, I had the honor of receiving from his excellency Governor Houston the appointment of commissioner to conduct the boundary survey authorized by "An act making provisions for running and marking the boundary line between the State of Texas and the territories of the United States of America," approved February 11, 1854.

In prosecuting the object of my commission I immediately repaired to Sherman, Grayson County, Tex., with B. Timmonds, esq., of Fayette County, as surveyor to the expedition, to organize the boundary party, so as to commence the field work of the survey at as early a day as practicable.

I arrived in Sherman on the 2d of May, and on the evening of the 10th the party was on its way to Red River.

On the 6th of May I had the honor to receive instructions from his excellency Governor Houston, together with an extract from the "treaty of limits between the United States of America and the United Mexican States," signed February 22, 1819, and confirmed April 5, 1832, both of which I herewith submit (marked D).

In compliance with the instructions above mentioned I proceeded to join the United States Commission, but did not meet it until my arrival at Fort Cobb, about 160 miles from Sherman.

The two Commissions remained at Fort Cobb about two weeks expecting an escort, but finally had to move on without one, the United States preceding the Texas Commission by two days. On the 2d of June I left Fort Cobb for the intersection of the Canadian River and the one hundredth meridian of west longitude, at which point I designed commencing the survey.

Arriving at this point, I addressed a communication to the United States Commissioner, which, with his reply, I herewith submit (marked E).

From this it will be seen that the United States Commissioner declined co-operating with the Texas Commission in running and marking that portion of the one hundredth meridian lying between the Canadian and Red Rivers. It is true that a United States party had run this line in laying off the boundaries of the Indian agencies or territories, but as Texas was not represented in this work it was the duty of the Joint Commission to run this line conjointly, as though no survey of it had been made.

I expressed a willingness and a determination on my part to accept the one hundredth meridian as established by the United States party above referred to; because from the evidence I could get I believed it to be correct; therefore an apprehension that I would insist on a redetermination of the meridian on the part of the United States Commissioner is entirely unfounded and can not be urged as a reason for declining his co-operation.

It would be proper to show here that the one hundredth degree of longitude as established is correct.

The astronomical determinations on the Mexican boundary survey made by Maj. W. H. Emery, U. S. Army, are justly regarded as a basis for the minor surveys in the interior of the continent. The one hundred and third meridian, as established by the United States Commissioner and my predecessor in office, was transferred from one of the determinations above alluded to, and afterward corrected by its prolongation from the Kansas boundary survey, as determined by Colonel Johnston, U. S. Army, then, as the connection between the one hundredth and one hundred and third meridians is perfect, both directly agreeing with the determinations on the Mexican and Kansas surveys, the one hundredth degree of west longitude may be regarded as one of the most accurately established points in any of the interior surveys.

Having determined to accept the one hundredth meridian, I commenced tracing it southward from its intersection with the Canadian River on the 10th of June, and finished it to the north prong or main Red River on the 13th of the same month.

On the north bank of Red River the line was marked by a monument, 15 feet in diameter, 7 feet high, with a large wooden shaft in the center, marked on the north face, "100th W. L."; on the east, "Ind. Terr'y"; on the south, "Texas," "Red River"; and on the west, "Texas, 1860."

Having completed this portion of the line, I returned with the party to the Canadian River, crossed over and encamped on a beautiful and bold running stream, which, from the great quantity of wild currants to be found on it, I have named "Currant Creek."

On the morning of the 16th the prolongation of the one hundredth meridian northward was commenced, and was completed up to the parallel of latitude 36° 30′ on the 19th.

By referring to the map of the meridian, which I herewith submit (marked A), it will be seen that the distance from Red River to the parallel of 36° 30′ is 82 miles and 1,629 feet.

The country from Red River to Washita River is high, rolling, and sandy, covered with coarse sedge grass, and is watered only by one stream between the two rivers, laid down

on the map as Sweet Water Creek. From whence it derives its name I am unable to say; certainly not from the properties of its water, as it is unpleasant, tasting of the slimy mud along its banks; it is, however, a rapid and never-failing stream. The only animals to be found were some few elk on Red River and buffalo on Washita River.

The Washita River is a narrow, clear, and bold stream, with about 6 inches of water and some 5 feet in width, and is sparsely timbered with cottonwood. From this stream to the Canadian the country is generally level and black, sandy prairie, covered with short nutritious grasses. Crossing the Canadian, thence to fork of Canadian, the country is very hilly and sandy until within a mile or two of the latter stream, when the soil becomes dark and showing occasionally prominent outcropping of limestone. Northward as far as parallel 36° 30′ the country becomes more level, is black, sandy prairie, and watered by one or two small streams, as shown on the map. The timber on any of the creeks is so scarce that it is not worthy of note.

Arriving at the parallel of 36° 30′ on the evening of the 19th of June, I found that the intersection with the one hundredth meridian, forming the northeast corner of the "Pan Handle," had been determined and fixed by the United States party. I accepted this point as established, because there could possibly be no doubt of its correctness, as the observations were made with a very valuable and costly zenith telescope for the space of near one week.

* * * * * * *

About the 1st of October, 1860, I received from the Department of the Interior of the United States a map of the survey of the one hundredth meridian, made by the United States party hereinbefore alluded to during the year 1859, which, together with copies from Melish's map referred to in the treaty of 1819, and in the instructions of his excellency Governor Houston, is herewith submitted, marked, respectively, F and G.

It will be seen by reference to the map that this survey of the one hundredth meridian is extended from the north boundary of Seminole country, down through Greer County to Prairie Dog Town River, or the south prong of Red River. This line, as surveyed from main Red River to the South Fork, is 50 miles in length, well defined by earthen mounds, and will eminently serve as the western boundary of the above-named county.

The whole distance surveyed, 249 miles 304 feet, lies directly through the heart of the Indian country, yet I accomplished this work (somewhat hurriedly, it is true) with my party of seventeen men, and saw but three hostile Indians on the whole route; though sufficient evidence that there had been a great number in that section of the country was frequently seen.

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WM. H. RUSSELL,
Commissioner of Boundary Survey.

MESSAGE OF GOVERNOR O. M. ROBERTS.

EXECUTIVE OFFICE,
Austin, January 10, 1883.

To the honorable senate and house of representatives in legislature assembled:

Having become fully satisfied that the territory of Greer County is a part of Texas, I deem it proper to communicate to you some of the leading facts and reasons that have convinced me beyond a reasonable doubt that it does belong to Texas.

The question involved in this controversy between Texas and the United States depends upon the construction of the treaty between the United States and Spain in 1819.

The language of that treaty is as follows:

"ART. 3. The boundary line between the two countries west of the Mississippi shall begin on the Gulf of Mexico, at the mouth of river Sabine in the sea; continuing north, along the western bank of that river, to the thirty-second degree of latitude; thence, by a line due north, to the degree of latitude where it strikes the Rio Roxo Natchitoches, or Red River; then following the course of the Rio Roxo westward to the degree of longitude 100 west from London and 23 from Washington; then crossing the said Red River, and running thence by a line due north to the river Arkansas; thence, following the course of the southern bank of the Arkansas to its source, in latitude 40° north; and thence, by that parallel of latitude, to the South Sea; the whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1819."

It is now admitted that this line between Red River and the Arkansas River has never been located and definitely settled by any joint commission appointed by the two countries, nor has it been settled by any such commission at what point the line going north should cross Red River after it had gone westward along said Red River to the

one hundredth degree of longitude, nor which one of the two main forks of Red River the line should follow up to the point of crossing at the one hundredth degree of longitude, if it should be found west of the junction of said two main streams, which are now commonly designated as the North Fork and South Fork of Red River.

The efforts made to have these facts settled by joint commissions and the surveyng of the land between the two forks by Messrs. Jones and Brown under contract with the Commissioner of Indian Affairs dated in 1857, and the consequent claim of the United States to that territory known as Greer County, amount to nothing so far as Texas is concerned. Nor does it comport with the dignity or sense of justice of the United States to make such a claim and enforce it by its power in protecting the Indian Territory from settlement without first having the line up the Red River, and thence north upon the one hundredth degree of longitude, settled by a joint commission in which Texas is fully represented, as it would be done between two independent nations with equal power to maintain their rights respectively.

It may be admitted that the hundredth degree of longitude will be found to cross Red River above the junction of the two main streams, and therefore that it crosses both of them; a joint commission having found that fact by actual observations, the remaining fact to be found by them would be which one of the two streams from a point at the junction should the line run up the river to the hundredth degree of longitude, and thence run north to the thirty-second and one-half degree of latitude north. Texas claims, and I think rightfully, that the line would run up the stream now known as North Fork, and the United States claim that it should run up the South Fork. That is the issue between them.

It is claimed that the line should run up the South Fork because it is the broader between its banks, and is the longer stream, reaching farther west into the Staked Plain, and is therefore the main Red River. Its broader breadth may be attributed to the character of earth through which it passes, and to the fact that it runs from the head of it to the junction, nearly straight eastward on a direct line of declension of altitude. After running over 60 miles through a descending cañon from the top to the verge of the Staked Plain, it then falls nearly 1,500 feet in running through 2° of longitude to the junction (this is taken from Captain Marcy's map).

The fact also that its source is 1° farther west and 1° farther south than the source of the North Fork doubtless renders it more subject to those frequent deluges, called waterspouts, that wash out and widen the beds of streams throughout Texas, the more and more as you go west and south. The difference, if any, in the length of the two streams from the junction to their sources is very little, perhaps not exceeding 20 miles. (Captain Marcy's map, showing distances in going up the North Fork and coming down the South Fork.) It is said, on the other hand, that the water runs down the North Fork in greater quantity and more constantly than in the South Fork, whose channel of sand flats is often, if not usually, dry. This is the report of persons who have recently visited and remained in that region long enough to bear witness to the fact. This may be attributed to the fact that its source and that of each of its tributaries are from 1° to 2° farther east, and to that extent being removed from the high dry plains, have more regular seasons of rain to supply it with water than the South Fork.

Such considerations as these may be indulged in to ascertain which of the two is the main fork, and should, on that account, be called Red River. Such considerations would show the Missouri River to be the true Mississippi River. In this, as in many other matters of dispute, there are egregious errors and misconceptions, from the mode of stating the question at issue, which lead to the investigation of facts wholly immaterial. In presenting the question it is said that the line runs up Red River, and the South Fork being the main branch, it must run up that stream to the one hundredth degree of longitude.

I have shown how nearly equal are the claims of each to be called the main branch from facts pertaining to them derived from observation. From this either one of them, in the absence of the other, would be taken to be the main branch. It may be admitted that the South Fork is the larger and longer, and, therefore, the main branch in reference to the two nearly equal branches of Red River, and that admission does not settle the fact that the line must run up that branch. The true question is, which one of the two nearly equal branches corresponds most nearly with "the Rio Roxo of Natchitoches, or Red River," as it was known in 1819, when the treaty was made, and "laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818." It is not the South Fork, for it is not laid down on Melish's map, and was not then known to exist by white men, either Americans or Mexicans, who gave any public notice or made any known record of it. Nor was such a fork known to exist before Captain Marcy was informed of it by his Indian guide, Beaver, during his exploration of 1849, while he was on the headwaters of the Brazos River.

(See report of Captain Marcy.) The Indian called it (not Red River, but) "Kechea-quahono," or "Prairie Dog Town River."

This river Captain Marcy afterwards found and traversed in his exploration of 1852. In the introduction to his report he explains the extent of all previous explorations, and shows that he and his party were the first to reach and traverse that river.

Captain Marcy, in this exploration, was instructed to make "examination of the Red River and the country bordering upon it from the mouth of Cache Creek to its sources." In going up from that point he speaks of the two branches being about the same size at their junction, and went up the fork now known as the North Fork and followed it to near its source. In the report there is no surprise expressed in finding it where he did or at its course. He had Indian guides and hunters with him, and they gave it no Indian name. It was known and called by no other name than that of Red River. He traced it to near its source, a little north of 35½° north latitude, which he found to be about 25 miles south of the Canadian River. And here he discovered the only thing about Red River that did not seem to be known before to some other explorers, which was that the upper waters of the Canadian did not run into and constitute a part of the Red River of Natchitoches, as they were sometimes supposed to do. It was under this false impression, doubtless, that Melish had laid down the source of the most western branch of Red River a little north of the thirty-seventh degree of north latitude, which could not have been intended to represent the South Fork of that in its source and course. In that map (of 1818) he laid down two forks of Red River, both of which are made to run near each other in a southerly direction to their junction, the source of both of them being about 36° of north latitude. The junction of the two is placed a degree west of the one hundredth degree of longitude. The course of both the streams of the river, in going up them from the junction, turns abruptly northward, very much like the North Fork now does. There is no stream coming in from the west, as does the South Fork, nor is Pease River or the Big Wichita south of Red River laid down, but the Washita north of Red River is laid down. Thus it is obvious that Melish had information concerning the streams on the north side of Red River and concerning the most northern headwaters of Red River, but none whatever of the streams coming into Red River from the west and southwest. The Big Wichita and Pease Rivers are large and long streams, and the South Fork is still larger and longer, and no streams on his map come into what he lays down as Red River from the direction they are now known to flow into it.

The fact that Melish placed two branches of Red River close together, running nearly parallel from points too far to the northwest, might lead to the conclusion that he had some indistinct information that there were two branches in the then far West; but the manner in which he laid down the more western branch, with its source much farther north and running down in a southern direction nearly parallel to the other to the junction, shows that the only headwaters of that stream then known had their sources in that direction up towards Santa Fé.

There were, and are, two such branches, in part. If the most recent maps of Texas are examined, since that whole region has been explored, it will be found that there are now two streams, the North Fork and the Salt Fork of Red River, that are now delineated on the map, almost exactly like the two forks in Melish's map of 1818, both having a like abrupt bend northward in going up them, and a like divergence from parallel line; so that if the Salt Fork were continued up 30 miles in a northwest course it would reach the Canadian at a bend southward in that river, and the Salt Fork thus joined to the headwaters of the Canadian would present on the map almost exactly such a stream as the more western stream as laid down in Melish's map of 1818.

In his second map (of 1823) he corrected the mistake of running the headwaters of the Canadian into a branch of Red River, and laid down but one stream of Red River coming down from that direction. Humboldt and others supposed that the headwaters of the Canadian ran into Red River.

Melish made his second map in the short period of five years afterwards (in 1823), in which Red River is laid down with its one main stream pointing still towards Santa Fé, and with its source in latitude 35° north. It shows no south fork such as found by Captain Marcy. In that map he laid down "the great Spanish road," one fork of which crossed the Canadian and ran down north of Red River to the mouth of the Washita in the direction of Natchitoches. This great Spanish road (which at that day meant a well-known and much traveled mule trail) may explain why the North Fork was known as the Red River. And no road being laid down as running south of the Red River, heading on the thirty-fifth degree of latitude north, may explain why the South Fork was entirely unknown, except to the Indians, perhaps, who called it by a different name. Desternell's map of Mexico, used in the treaty of 1848 between the United States and Mexico, does not lay down the South Fork as now known to exist, but at a point about one-half of a degree west of the one hundredth degree of longitude he makes a stream run into the Red River, coming in its whole course from the southwest, called "Ensenado"

The North Fork above the junction he called "R. Colorado," which is the Spanish name for Red River.

Stephen F. Austin made a map of Texas, in which its connection with the United States and the adjoining Mexican States was shown, which was published in 1837, after his death. (A copy of this map is in the general land office of Texas.) In that map Red River is laid down, showing different streams coming into it, until, in going up, it reaches the False Washita on the north side of it and the Big Wichita on the south side of it, which is laid down very much as it is now found to be; but from the mouth of that stream Red River is laid down as a single stream going up northwestward to the thirty-sixth degree of north latitude, leaving out entirely any delineation of Pease River coming in on the south side above the Big Wichita, and also Kecheaquahono coming in above Pease River, showing that he had no information of those two streams, though he had the general idea that Red River bore up to the northwest in going up to its source.

Notwithstanding the discrepancies and inaccuracies in the maps, the conclusion is inevitable that both before and after the treaty of 1819 it was known that there was a river called Red River, whose headwaters were to be found at or above latitude 35° north, and that it ran from its source, with numerous changes in its course, in a southeasterly direction, conforming irregularly to a line from Santa Fé in New Mexico, to Natchitoches, in Louisiana, both of which places once belonged to Spain, and both of which were for a long time centers of trade with the tribes of Indians in the vast regions of unsettled country between them. Saint Louis, in Missouri, was at an early day such a center, whose trade reached out as far and beyond Santa Fé in Mexico. Nacogdoches, San Antonio, and El Paso were also to a more limited extent such centers of trade.

Previous to 1818, the date of Melish's map, it must have been from explorers, travelers, and traders going from these centers into the vast country embraced within the circuit which they formed that information could be derived about the country. The names given to the rivers and their tributaries, or, at least, the spelling or pronunciation of them, indicated what centers had furnished the explorers, travelers, and traders who had traversed the different parts of this extensive interior country, and had given the information concerning it. Hence in the eastern part of it the pronunciation and sometimes the spelling of the names of the rivers and of their tributaries are French, as Rio Roxo, Washita, Arkansas, Kansas, and in the west and south are Spanish, Pureco or Pecos, Nueces, Guadalupe, Colorado, Brazos Dedidos, Trinity (Trinidad), Neches, and Angelina. At the period spoken of there was a large central territory that had never been explored, which was inhabited only by the roving Comanche Indians and by other roving tribes. The region south of the river, then known as Rio Roxo, was a part of that unknown country. Those roving Indians, continuing long afterwards to occupy it, and being, as is well known, averse to any white man finding it out by traversing it, it remained an unknown country until it was explored by Captain Marcy in 1852, when he found a river that, he says, had never been seen by a white man, so far as known, which had neither a French nor Spanish nor an English name, but was called by the Indians Kecheaquahono. This he found to be a large stream running to and forming a junction with the stream previously known and named and called Red River, or Rio Roxo of Natchitoches.

The source of that stream, now known as the South Fork, is at about 34½° north latitude, and after its headwaters collect it runs nearly in a straight course, a little south of east, to the junction. Melish's map of 1818 exhibits no such things, and it is quite certain that the existence of such a stream was then entirely unknown to white men. It is therefore hardly possible that Melish intended to delineate upon his map of 1818 the South Fork as a part of the river then known as Red River.

In law, as well as in reason, the same rules of construction would be applied to a boundary line described to be run between two states or nations as to that between two surveys of land owned by different individuals. In either case where a natural object, such as a stream, is called for and delineated on the map and designated by a name, the stream afterwards found to correspond most nearly with that delineated on the map, especially when it could be satisfactorily shown that at the time the line was prescribed it was known by the name designated, would certainly control in finding the true line. It would be immaterial if another longer and larger branch of the same stream had afterwards been found and called by that name, and the stream indicated on the map had partially lost the name by which it was designated. The certainty would be greatly increased if it could be shown that the larger stream did not correspond in its source and course with the stream delineated on the map, was not known to exist for many years after the line was prescribed, and when found bore a different name from the one on the map, and the one on the map was never called or known by any other name than that designated until the larger stream was discovered.

It is unnecessary to discuss the correctness of this proposition or to make the application of it to the matter under consideration. Both are too plain for further discussion.

When the line may be run under this rule, and with a knowledge of all the facts, the territory of Greer County, between the forks of the two streams, will be found to belong to Texas.

O. M. ROBERTS,
Governor.

The Commission then, on motion of Mr. Henderson, at 10.35, took a recess until 2 p. m.
Reassembled at 2 p. m. with all the members present, and at 2.15 p. m. adjourned, to meet to-morrow at 10 a. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Thursday, June* 24, 1886.

The Commissson met, pursuant to adjournment, at 11.10 a. m.
Present, all the members except Mr. Brackenridge. Mr. Freeman in the chair for the Texas Commission. Mr. Herndon then presented and read the following:

THE TEXAS COMMISSION UPON THE QUESTION OF BOUNDARY BETWEEN THE UNITED STATES AND TEXAS.

OFFICE OF JOINT COMMISSION ON BOUNDARY,
Austin, Tex., June 23, 1886.

SIR: The pleadings presenting the issues between the two governments having been adopted and made part of the record, all the evidence now attainable having been adduced under the issues formulated, and the report and argument thereon submitted by you and fully considered, the Texas Commission now respectfully submits a report, with argument and such conclusions therefrom as seem to have been established on the whole case.

We do not deem it profitable to enter upon a special denial and answer of each position assumed and argued by the Commission on the part of the United States. It is presumed they have carefully examined the points claimed, and would not change the views now declared unless convinced by such an array of evidence and cogency of reasoning as could not properly be indulged by us in such answer, without manifest neglect of our affirmative issues. Therefore, the Texas Commission adopts a different method, and proposes to answer each and every position, by the argument and conclusion hereinafter presented on the affirmative issues of Texas involved.

I.—*The United States is estopped by her own acts, under the treaties and conventions hereinafter stated, from now asserting a claim of right to the territory of Greer County in dispute.*

This question arises out of the public acts touching the boundary and the evidence in record, showing a continuous recognition of the true boundary line and the exercise of jurisdiction, respectively, by each government on each side of said line without interruption for a period of more than sixty years. During said period vested rights of immense value have become an object of public concern and rightful protection. These could not be neglected or disregarded between two such governments as made the treaty of 1819, although it should lead to open hostilities; much less can they be lost sight of by the two governments now contending for the strip of land known as Greer County.

We submit that a candid consideration of this question under all the evidence and laws pertinent to the same will hardly fail to force the conviction upon the Joint Commission that the United States has been misled into error, and that her claim is not founded upon right, but is a pretension started by interested persons in 1857 to 1859.

Under a fair construction of the treaty of February 22, 1819, between the United States and Spain, the treaty limits between the United States and the Republic of Mexico of January 12, 1828, and the convention on boundary between the United States and the Republic of Texas, concluded April 25, 1838, ratified and proclaimed October 12 and 13, 1838, and the act of admission of Texas into the Union of the United States, December 29, 1845, the jurisdiction authorized and exercised by Spain, the Republic of Mexico, the Republic of Texas, and the State of Texas over all that territory from that point on Red River where the boundary line begins, thence westward along the south bank thereof to the one hundredth degree of west longitude, which territory embraces Greer County, was peaceful, and admitted to be lawful by the United States; and the United States is, by said treaties, the comity of nations, and her own acts, estopped from now asserting claim to the same.

Attention is directed to the treaties and public acts bearing on this subject, only so much quoted as may be pertinent.

[Extracts from treaty of 22d of February, 1819.]

"ART. 3. The boundary line between the two countries west of the Mississippi shall begin on the Gulf of Mexico at the mouth of the river Sabine in the sea; continuing north along the western bank of that river to the thirty-second degree of latitude, thence by a line due north to the degree of latitude where it strikes the Rio Roxo of Natchitoches, or Red River; then following the course of the Rio Roxo westward to the degree of longitude one hundred west from London and twenty-three from Washington; then crossing the said Red River, and running thence by a line due north to the river Arkansas.

"ART. 4. To fix this line with more precision, and to place the land marks which shall designate exactly the limits of both nations, each of the contracting parties shall appoint a commissioner and surveyor, who shall meet before the termination of one year from the date of the ratification of the treaty, at Natchitoches, on Red River, and proceed to run and mark the said line from the mouth of the Sabine to the Red River, and from the Red River to the river Arkansas."

[Extract from treaty of limits between the United States of America and the United Mexican States, concluded January 12, 1828.]

"ARTICLE 1. The dividing limits of the respective bordering territories of the United States of America and of the United Mexican States being the same as were agreed and fixed upon by the above-mentioned treaty of Washington (between Spain and the United States of America), concluded and signed on the twenty-second day of February, in the year one thousand eight hundred and nineteen, the two high contracting parties will proceed forthwith to carry into full effect the third and fourth articles of said treaty." (Senate Ex. Doc. No. 36, Forty-first Congress, third session.)

Convention between the United States of America and the Republic of Texas for marking the boundary between them, concluded April 25, 1838, *ratification exchanged October* 12, 1838, *proclaimed October* 13, 1838.

"Whereas the treaty of limits made and concluded on the 12th day of January, in the year of our Lord one thousand eight hundred and twenty-eight, between the United States of America on the one part and the United Mexican States on the other, is binding upon the Republic of Texas, the same having been entered into at a time when Texas formed a part of the said United Mexican States;

"And whereas it is deemed proper and expedient, in order to prevent future disputes and collisions between the United States and Texas in regard to the boundary between the two countries as designated by said treaty, that a portion of the same should be run and marked without unnecessary delay, the President of the United States has appointed John Forsyth their plenipotentiary, and the President of the Republic of Texas has appointed Memucan Hunt its plenipotentiary, and the said plenipotentiaries having exchanged their full powers, have agreed upon and concluded the following articles:

"ARTICLE 1. Each of the contracting parties shall appoint a commissioner and surveyor, who shall meet before the termination of twelve months from the exchange of the ratifications of this convention at New Orleans, and proceed to run and mark that portion of the said boundary which extends from the mouth of the Sabine, where that river enters the Gulf of Mexico, to the Red River.

"ART. 2. And it is agreed that until this line shall be marked out as is provided for in the foregoing article, each of the contracting parties shall continue to exercise jurisdiction in all the territory over which its jurisdiction has hitherto been exercised; and that the remaining portion of the said boundary line shall be run and marked at such time hereafter as may suit the convenience of both the contracting, until which time each of the said parties shall exercise without interference of the other, within the territory of which the boundary shall not have been so marked and run, jurisdiction to the same extent to which it has been heretofore usually exercised."

In the act of Congress, March 1, 1845, and confirmed in resolution of annexation of Texas, December 29, 1844, it said: "Texas shall retain all the vacant and unappropriated lands lying within its limits to be applied to the payment of the debts and liabilities of said Republic of Texas, and the residue of said lands, after discharging said debts and liabilities, to be disposed of as said State may direct."

These are the general treaty and other acts concerning said territory. It is admitted that the State of Texas holds and possesses the rights and titles to said territory that any of her predecessors could have lawfully claimed under said acts of treaty and recognition.

It will be observed that under the treaty of the 22d of February, 1819, that the language is "Thence by a line due north to the degree of latitude where it strikes the Rio

Roxo of Natchitoches, or Red River; then following the course of the Rio Roxo westward to the degree of longitude one hundred west from London and twenty-three from Washington; then crossing said Red River and running thence by a line due north to the river Arkansas."

What is the plain import of these terms? The boundary line was the subject. By a line run by the compass due north from Sabine, the beginning point was found on Red River, not far above the present town of Texarkana, then following the course of Red River westward to the degree of one hundred west longitude, cross the river by a line again due north, etc. What lines were to be run and marked? Was it necessary to run up the south bank of Red River to ascertain if the river was there, or to hack trees and stones, to be traced by these perishable references? Would these acts, if performed, have made that part of Red River more or less the boundary line of the treaty? Such lines or marks have never been established, and sixty-five years have elapsed.

No one pretends that there is, or ever has been, any dispute about Red River being the boundary line of the treaty, from the point where the Chiquiahquihono River forms the junction with Red River down that stream to the said point of beginning, near Texarkana, the distance, by river, of over 500 miles, and over 300 miles by a straight line.

All well-informed people will readily admit this, that the boundary line for this distance has not been marked, and it, perhaps, never will be, as there is no necessity for such act. How did this happen? Was it an oversight? Not at all. It arose from the fact that the Red River, a natural object—a well-known water course, with banks, channel, flow of water, and a name fully recognized—was to make a boundary line, *per se*. Not a traced compass line along this stream, or its meanders, constituted the boundary line of the treaty; this might or might never be run; and whether it was or not would not affect the true boundary established by the treaty, to wit, Red River. If this be true, and it can not be disputed that it was the river that made the boundary line, and not a surveyor's line, and that this true, real boundary line has been recognized by both parties, without a survey for sixty-five years, why should it not be so to the one hundredth degree of west longitude? Is there any logic or common sense in accepting the one and discarding the other?

We submit there never was a doubt created, much less a question of this obvious truth, until 1857, nearly forty years after the treaty. And this is admitted by Mr. Willets, of the Judiciary Committee of the Forty-seventh Congress, in his report on this subject, from which we give an extract:

"The question does not seem to have arisen until after the astronometrical survey of seven meridians by Messrs. Jones and Brown, in 1857 to 1859, in pursuance of a contract between them and the Commissioner of Indian Affairs, who wished to know the boundary line between the Choctaw and Chickasaw country. They located the one hundredth meridian, as above stated, some 80 miles west of the junction of the two forks, and they designated the Prairie Dog Town branch as the main branch of the Red River.

"It appears that this designation was at once questioned by Texas, and, at the instigation of the senate of that State, Congress passed an act, approved June 5, 1858 (11 U. S. Stat., p. 319), authorizing the President, in conjunction with the State of Texas, to run and mark said boundary line. Commissioners were appointed on the part of the United States and of Texas, who proceeded to do their work in May and June, 1860."

Upon examination it was found that Captain Marcy, in 1852, had established this meridian and discovered Che-que-ah-que-hono, or Prairie Dog Town River, near where he found the one hundredth degree to cross Red River, and flowing into said stream from the westward, and in his report for the first time gave to this stream the name of South Fork or main branch of Red River. This was thirty-three years after the treaty, and after he had already, as he supposed, established the one hundredth meridian 6 miles below its mouth, not dreaming that it could ever affect that question, or authorize anyone, much less his own Government, to put it into his mouth more than thirty years afterwards that he intended to declare that the North Fork of Red River, as he called it, was not the true Red River of Natchitoches until he changed its name.

It is openly claimed on the part of the United States that the North Fork was not the Red River, and quote Captain Marcy from his report as having so declared—and then ignore all that was recognized as true concerning Red River prior to this, and cease upon the single declaration of Captain Marcy, who named Prairie Dog Town River South Fork—and persist in declaring this the stream of the treaty, and not that Red River which bore that name up to this fork and beyond it to its source then, while this South Fork never bore that name before, but, in fact, borrowed its surname of Red River from the main stream. The North Fork, before Marcy gave it that name, had no name except Red River. If it was not the Red River of the treaty, what river was it? Give us its name. No one has given any other name for the stream. If any existed prior to this there is little doubt it would have been unearthed and paraded before the Commission,

Captain Marcy has been quoted very often and made to say and intend many things since this question arose. He is still living, over eighty years of age, with a very bright and vigorous intellect. He was summoned from the city of New York to testify before this Commission, and did testify, under oath, at Galveston, February 26, 1886. His testimony is clear and decisive on this point, and, it seems, ought to settle the question.

"The Prairie Dog Town branch and the North Fork of Red River from their confluences to their sources are of about equal length—the former being 180 miles and the latter 177 miles in length.

"For reasons, which I will presently state, I have been unable to resist the force of my own convictions that the branch of Red River that I called the North Fork of that stream was what is designated on Melish's map 'Rio Rojo.'"

"I doubt if the Prairie Dog Town River was ever known to civilized men prior to my exploration in 1852; and if it was ever mapped before then I am not aware of it."

He is so clear that he is unable to resist the force of his own convictions that the North Fork was the Red River designated on Melish's map. Now, the whole theory of the claim of the United States rests upon the discovery and names given by Captain Marcy to these streams. Who is better able to interpret the meaning of his own report in 1852 than the author?

The theory, then, that Red River, above the junction of Prairie Dog Town River, was not known, and called Rio Roxo, or Red River, the same as described in the treaty, being exploded, and this claim of the United States becoming for this reason unfounded and a mere pretension, why is it that this Red River does not continue to be the boundary really and for the same reason that this Red River is the boundary below the forks? It is submitted that there is no escape from the conclusion that the North Fork (so called) is the boundary line to the one hundredth degree of west longitude.

Ordinarily, and before a well-organized judicial tribunal, it would not be profitable to pursue this inquiry further. But as the subject is one of public concern and the amount involved is of great value, we will adduce further evidence to show that Captain Marcy's convictions were correct; that the North Fork was the true Red River of Natchitoches described in the treaty, and that the territory along the west and south banks thereof has been occupied, and the jurisdiction of Texas and her predecessors exercised over the same for a very great period of time, and that she has always claimed this territory, and her claim has not been disputed.

The several treaties referred to from February 22, 1819, to December 29, 1845, adhere to the Red River as the controlling call in them for the boundary from the point of beginning on said stream to the hundredth degree. Under the convention of 1838 commissioners were appointed and did establish the boundary from the mouth of Sabine River to Red River. Extracts from the testimony of General H. P. Bee are here offered.

"In 1839 was secretary on the part of Texas for the boundary commission for marking the line between the United States and the Republic of Texas, in which service the boundary line was run and marked from the mouth of the Sabine, in the sea, to where the thirty-second parallel of north latitude crosses the Sabine River; thence due north to the Red River, which work was concluded in the year 1841.

"In 1843 I accompanied Col. Joseph C. Eldridge, commissioner of Indian affairs of the Republic of Texas, and Thomas Tarry, Indian agent for the same, who were sent by President Houston to visit the various wild tribes of Indians of the frontiers of Texas and invite them to a treaty, proposed to be held by President Houston himself, at Bird's Fort, on the Trinity (now Fort Worth).

"Accompanying this expedition as guides and interpreters were three noted Delaware Indians, Jim Shaw, John Connor, Jim Secunda. The first two named were thoroughly acquainted with the country through which we passed, and were on friendly terms with all Indian tribes inhabiting that country. When we arrived at Red River, a stream of great width whose shallow waters were entirely salty, I remember that Jim Shaw remarked to us: 'This is the Red River' (this point was below the forks); crossing the river we struck the East Cache Creek, and ascended that clear, beautiful stream to the village of the Wichita Indians (near what is now Fort Sill). Leaving Wichita village, we traversed the country in a northwest and westerly direction for about twenty days in search of the Comanche Indians. In the course of this march we approached a large river, which Jim Shaw told us was the Red River, the same as we had crossed near the mouth of the Big Wichita. (This is now shown in the map to have been above the forks of the river.) He did not make mention of any other Red River lying farther to the west. After accomplishing the object of the expedition, *i. e.*, the meeting with the Comanches, we returned to the Wichita village, from which place I returned to Texas with a part of the expedition, crossing Red River at Warren's trading house, then the outermost point occupied by the Americans, and thence, by way of Bird's Fort, to Washington, arriving in November, 1843.

"At the time I traveled through the country above described there was only one Red River known to us, and, judging from what Jim Shaw told us, to the Indians themselves. The existence of a South Fork I never heard of till the expedition of Captain Marcy in 1852.

"So far as opportunity was given to me to acquire information in 1843, I am satisfied that there was but one Red River known to the Indians, explorers, and traders in that country, and I did not know till the published reports of Captain Marcy that there existed the Chiquiahquehono, or Prairie Dog Town River.

"Prior to 1852 I knew of but one Red River, the Rio Roxo of Natchitoches, as called in the treaty of 1819, and to my knowledge it had never been called by any other name. The only signs along the river were the Indian villages, and the country was occupied by roving bands of Indians.

"Having resided in Texas for forty-nine years, I am enabled to say that the right of Texas to what is Greer County has always been held to be incontrovertible."

It was made the duty of this witness to inform himself fully on the subject of the Red River of the treaty in 1839 to 1843, and afterwards to see the Indians on Red River and talk with them of their country.

The testimony of Hugh F. Young, eminently qualified to speak on this question, deposes, to wit:

"In the spring of 1843, I mustered into the command of Col. Jacob Snively, which was organized for the purpose of intercepting Mexican trains (a state of war then existing between Mexico and the Republic of Texas) which were carrying on the commerce between Santa Fè and Saint Louis. The place of rendezvous for Snively's command was fixed at 'Old Georgetown,' 6 miles south of 'Red River,' in the northwestern part of what is now Grayson County; I traveled from Clarksville to the rendezvous on horseback, traversing the counties of Lamar, Fannin, and Grayson, 110 miles. Here the command fully organized. A special band or company of spies was selected from the main body, consisting of twelve men, being for the most part, men who had either resided upon upper 'Red River,' or were familiar with it. But I remember, we chiefly relied upon James O. Rice, who was appointed guide for the spy company. He was an intelligent, brave and reliable man, and was a resident of Texas prior to 1819, and lived, scouted, and hunted all along upper 'Red River,' and had been engaged in numerous engagements with the Indians in that section. He was also familiar with both names and languages of Indians and Mexicans, and knew the names of all streams and marked localities in that section. There were a number of other men in the command who had lived in Texas prior to 1819, and were familiar with the facts of history and with the country we were to traverse. Colonel Snively instituted the most rigid discipline, and communicated to his command the particular instructions by which the expedition was to be governed. In these was particularly set out that in no event were we to go beyond the limits of Texas, as defined between the United States and Spain in 1819, and this was specially impressed upon our guide. I may also state that from the beginning to the end of the expedition I was a messmate of Colonel Snively, and kept a daily journal, which I preserved until about twenty years ago, when it was unfortunately destroyed by fire.

"The expedition started April 21, 1843, and, as instructed, pursued a route leading up the south side of Red River, and as near thereto as convenient for travel, passing the counties (as now laid out) of Cooke, Montague, Clay, Wichita, and Wilbarger, thus far having crossed Big and Little Wichita and Pease Rivers, to the mouth of Prairie Dog Town River, crossing which, leaving main 'Red River' on our right, we pursued our course about northwest, still as near said river as convenient, for a distance of 50 or 60 miles, crossing also in the interval what our guide and spies called 'Salt River.' Having reached a convenient crossing of main Red River, Colonel Snively was assured by our guide and others that we must now have arrived at the one hundredth parallel of longitude. We crossed Red River, whence the expedition advanced to the point where the Santa Fé trail crossed the Arkansas River, which we all held was still within the limits of Texas, crossing the False Washata, South and North Canadian, and Cimarron Rivers. At the end of the expedition I returned, in company with Colonel Snively over nearly the same route, to Clarksville, and in this way I became familiar with the streams, mountains, and physical features of the country."

To the third direct interrogatory he answers: "I learned, after arriving in Texas, from early American settlers, from native Mexicans, and from Indians, of the Indian Nation, where the eastern boundary of Texas was located, under the treaty of 1819, to wit: Beginning at the mouth of Sabine River, up that stream to thirty-second parallel of north latitude, thence north to Red River, thence up Red River to the one hundredth parallel of longitude, thence north to 36° 30′ north latitude. This boundary followed Red River past what is now called South Fork of Red River, and on up to the so-called North Fork of Red River. Said streams were first called North and South Fork of Red River by

Capt. R. B. Marcy in 1852. Previously they were always called Red River (meaning what is now called the North Fork), and Prairie Dog Town (meaning the South Fork).

To the fourth direct interrogatory he answers: "It was called by the Indians and other foreigners mentioned 'Chiquiahquahono,' which the English-speaking people interpreted to mean 'Prairie Dog Town River,' which is the name I knew it by in 1843 and ever afterwards. It was not called Fork. It was known as above stated and regarded as a distinct and separate river, entirely different from 'Red River,' and was always called by the old settlers with whom I have talked 'Prairie Dog Town River,' and whenever there was a rise the water in this river took its color from the light-colored soil in which the prairie dogs made their villages."

To the fifth direct interrogatory he answers: "It was always, prior to 1852, called 'Red River' or 'Rio Roxo of Natchitoches,' or 'of Louisiana,' from the earliest time I ever heard any one speak of it, and I remember our guide, James O. Rice, distinctly gave these names to the two streams.

"There were all along what I always knew as 'Red River' such signs of Indians and explorers indicating that this stream had long been known and visited before our expedition in 1843, and, as I said before, many in our command had traversed this country before, and gave only the names above mentioned, 'Prairie Dog Town River' to South Fork and 'Red River' to North Fork. The latter was named from the very red water which flowed in it, which became much redder from a rise. We discovered the cause of this to be the very red soil through which it ran, and this red soil was only above the mouth of 'Prairie Dog Town River.' During my twenty-odd years' residence on Red River we always knew from the color of the water in Red River whether the rain which caused the rise fell on the 'Prairie Dog Town,' 'Salt and Pease' Rivers, which come into Red River from the south, or whether it fell on main 'Red River' above where the red soil existed. It was this latter that we always regarded as the true boundary line between Texas and the United States, and it was so handed down to us by tradition of Mexicans and Indians.

"There was another distinction between Prairie Dog Town River and Red River, which goes to show that the latter should be regarded as the main stream, and hence the true dividing line.

"'Prairie Dog Town River' runs through a flat country, has very low banks, incapable of containing much water, frequently spreads out over great extent in freshets, and is quicksandy when it has water; again, it is often dry. On this level are many prairie-dog 'towns,' which gave name to it.

"'Red River' runs through an undulating country, has clay banks and bottom, and affords a much more steady stream of water, and never goes dry.

"There are other tributaries to 'Red River' in that section, much better entitled, by volume and permanence of water, than Captain Marcy's 'South Fork' to claim to be the main river, as, for instance, the 'False Washita.'"

To the sixth direct interrogatory he answers: "The territory known as 'Greer County' has always, within my recollection, been claimed by Texas, both as a Republic and as a State.

"From reliable information imparted to me during my residence in Texas (and in one of the instances from actual participation) I know that said territory known as 'Greer County' has at various times been occupied by military forces of the Republic and State, under claim of ownership of same, since April, 1836.

"1. By scouting parties of Texas Rangers, then by Colonel McLeod's Santa Fé expedition in 1831, which, for the sake of water, followed 'Red River' (or Captain Marcy's North Fork) to its source, and thence turned towards Santa Fé; then by Colonel Snively's expedition in 1843, as I have fully detailed in former answers. All these passed into and through 'Greer County,' under instructions not to cross 'Red River,' or not to get off the soil of Texas.

"Texas (Republic and State) has always exercised civil jurisdiction over the section known as 'Greer County,' by attaching it, an unorganized territory, to organized counties, by having her surveyors make locations of Texas land certificates upon the lands, issuing patents therefor, etc.; but better evidence of such fact may be found in the archives of the State."

A careful examination of Young's testimony will hardly fail to show that the North Fork of Red River was in 1843 well known as the boundary line of the treaty.

The testimony of George B. Erath, now seventy-five years old, and who held many high positions in the Republic of Texas, is as follows:

"As a member of the congress of the Republic of Texas (and, my impression is, as a member of the committee) it became my duty to especially investigate the boundary of Texas, between the United States and Texas, in 1843. Colonel Snively during that year, with a command of Texans, was captured on the Arkansas by a force of the United States, it being claimed that he was within the territory of the latter. But this had

nothing to do with Red River. At that time Texas claimed that the head of the Arkansas was within Texas Territory, which was conceded by the United States in its subsequent purchase of territory of Texas. In this investigation it became necessary to place the entire eastern and northern boundary of Texas, and of course to ascertain from all possible inquiry the locality of the Red River, or Rio Roxo, as laid down on the maps extant at that day, and referred to in the treaty of 1819 between the United States and the Kingdom of Spain. We, fully as our means would permit, examined the Mexican maps, and such as we could find of the United States and Melish's maps. We also, in order to ascertain the stream that had been before that date, 1843, known as Red River, or Rio Roxo, examined old hunters and trappers, and others who were familiar with the territory through which the stream courses, and from them we could learn nothing of but one stream then and before that time called Red River, and that is the stream now called the North Fork of Red River. There was no stream in 1843 called the South Fork of Red River, nor any called the North Fork. I also, while engaged in military expeditions on and up the Brazos, during the times I was in the military service of the Republic of Texas, met up with old hunters and trappers, and made inquiries about the region of country on the border of Texas, and as to the streams, and never heard from any of them of any but one Red River. I have every reason to believe that they were fully acquainted with the entire region of country in which Greer County is situated.

"Especially in 1837, when engaged in an expedition under command of Captain Eastland, which expedition went farther westward of the Brazos River than any previous expedition or any before annexation, we were accompanied by six or more old hunters and trappers, who had been for many years hunting and trapping on Red River and in the region of the territory embraced in Greer County. These men had come from the region to join the expedition, and importuned the commander to go up to Red River and in the region in question, and attack certain Indian villages on and in the region of Red River; and they particularly described the locality of the villages, and spoke of the streams, and never mentioned but one Red River, which, from their description, is the one now claimed as the North Fork of Red River. They called it simply Red River. These men were over fifty years of age, and had in their number three whose names I now recollect—two Bluers and one Nicholson. A portion of the men of the command separated from Eastland's company and went with the hunters and trappers on an independent expedition to make the attack, and more than half of them were killed before reaching Red River. There were eighteen, including the hunters and trappers, who went on this expedition, and their nominal commander was one Nanthuseyere. These hunters and trappers spoke of and described the stream now claimed or assumed to be the South Fork of Red River. They described it as a stream that at times, when the weather was very wet, or in rainy seasons, was from one-half mile to a mile and a half wide, with a bottom of quicksand, and that in crossing it they had to go rapidly to keep from sinking. They stated it was called by the Comanche Indians Prairie Dog water. These trappers stated that this last-named stream connected with the Red River. I never heard of this stream being called the South Fork of the Red River until after 1856. This was when Cordova went up there on a surveying expedition.

"The river now claimed as the North Fork of Red River was, before 1852, known and called by no other name in English than Red River. In Mexican it was Rio Roxo. I, before that time, had never heard the term "fork" applied to it in either language.

"The Santa Fé expedition, authorized by the president of the Republic of Texas, in 1841, traversed this region, known as Greer County, and it was then claimed as territory of Texas, and this claim was not disputed. In 1843 Colonel Snively, by authority of the president of Texas, traversed Greer County with his command, and it was claimed and treated as territory of Texas by President Lamar, who authorized the first, and President Houston, who authorized the latter."

The next witness on these points is S. P. Ross, now seventy-five years of age, who has been a distinguished citizen of Texas and an officer of the United States Army, well able to speak on this issue:

"I am acquainted with the territory named and described on maps as Greer County; I have explored all the territory from the head of the Colorado to the Canadian River, and know all the rivers and physical features of the country named. In 1847 I, as captain (above stated), was ordered by the United States Government to give military assistance to Major Neighbors, who was then in charge of said Indian agency and all Indians in Texas. He called on me and I went with my command to the Clear Fork of the Brazos, called by the Indians 'Tah Kon Ho Mep,' which is interpreted Snow River. In 1848 I was ordered to meet the United States troops in the country of the Comanche Indians at the head of Pease River. I did so. I had Jim Shaw, a Delaware Indian, as interpreter, and some Indians from five different tribes. Jim Shaw had been their interpreter for a long time, and he and those other Indians knew the physical features of all the region of country, and knew its mountains and streams, and the names by which

they were called. I learned from them the names of all the rivers in that region of country, and that embraced Greer County.

"In 1858, with a command of over one hundred Indians, in company with Capt. John S. Ford, who was in command of about one hundred white soldiers, I went on an expedition against the Comanche Indians. We crossed Red River below the mouth of the stream called by the Indians Tech-ah-qua-ho-mep—in English this means Prairie Dog River. We then went five days' travel up the Red River. After the third day, crossing back into Texas below Mount Webster, we went about 10 miles and recrossed. I mean by Red River the stream now claimed as the North Fork of Red River, on the northern boundary of Greer County. I had an old Waco chief with me, who, when we got up into that region, and at the last-named crossing, told me that he was born and raised up there on Red River, at that place, and showed me the place, which was at the crossing we were then making; and I asked him what the river was called. He replied, Red River. At this place we had with us Jim Logan, an old Delaware Indian, who had been an old trader and hunter in that region, and who had been with both Captain Marcy and Major Neighbors in that region as a hunter. Jim Logan said to me, while we were on the east side of this river: 'This is Indian Territory,' pointing eastwardly; and pointing to the south side of the river and directly north, also said: 'That is Texas.' Jim Logan also showed me a corner on this river, where, he said, Marcy had placed a rock, and there, pointing north, he said, could be found a pile on the mountains on the line, he said, Marcy run, where were cut Marcy's name, Neighbors's name, Black Foot's name, and his (Jim Logan's) name. This crossing is on the Red River, which is claimed by Texas as the northern and eastern boundary of Greer County. We then went about ten miles and recrossed the same river. The Indians spoke of it again as Red River. We then recrossed to the east side, and kept up it two days' more travel. During this trip an Indian of my command caught a runaway negro and brought him into camp. I asked him: 'Did you catch him on Red River?' (on which we were then camped). He answered no, and pointing southwardly, he said: 'We caught him on Teach-ah-qua-honop' (Prairie Dog River). I talked with many Indians. We were all interested in learning about the streams and country, and I heard no stream called Red River but the one now claimed as the north and eastern boundary of Greer County by Texas. All the other rivers in that region had distinct names. In 1859 I, as Indian agent, moved the Indians of the Brazos Agency to the Indian Territory, and located them there myself on a hundred miles square, and with my knowledge of the country and of the boundary line I located them on the Washita, northeast of the Wichita Mountains. These Indians all understood fully that they had no right to locate in or hunt in the territory known as Greer County, as the old Indians seemed to understand the matter fully. None of these Indians moved or located west of above the mouth of Teach-ah-qua-hono, or honop, and were located full 50 miles southeast of the mouth of the Teach-ah-qua-hono River. From these facts I conclude that by the treaty of 1819, referred to in this question, none other could have been referred to as Rio Roxo than the Red River, which is now claimed as the eastern and northern boundary of Greer County. I heard of no river other than this as Red River.

"I never knew the 'Che-qua-ah-qua-hone'—which I spell Teach-ah-qua-hono—to be in any way called or referred to as a fork of Red River; but it was called by the Indian name above given, which means, in Indian, Prairie Dog River. It was so called because of the numerous prairie-dog towns on it. The country was the home of the Comanches.

"J. De Cordova made many surveys in territory known as Greer County, claiming it as Texas territory in 1856 or 1857. Old Indians who spoke the Mexican language always spoke of the territory, south and west of Red River as belonging to Texas. The old ones of them all spoke the Mexican language, and seemed to be conversant with the boundary separating Mexico from the United States, when Texas belonged to Mexico."

We submit next the testimony of John S. Ford, perhaps the best qualified of any living witness on this subject:

"At an early date that country was occupied by troops under Col. Jacob Snively, previous to the annexation of Texas. During the year 1843 he was moving in that direction for the purpose of intercepting a caravan of Mexican traders on their way to Santa Fé, and which is in New Mexico, then belonging to Texas. His command was captured by an officer of the United States Army, Captain Cook. It was then understood that this affair happened on the territory belonging to the Republic of Texas. The same was made a matter of diplomatic correspondence and action by the Republic of Texas and of the United States. At different dates parties of Texans went into that country for various purposes.

"Land was surveyed by Texas surveyors on Red River between Prairie Dog River and Red River, and between Red River and the False Washita.

"The jurisdiction of Texas over that territory was never questioned by any civilized power as far as I have heard. It is true the Indians contested its occupancy by the whites, as they had done in every State in the Union.

"I speak of the boundary line between Spain and the United States, as it was understood by the people of Texas in 1836, and since, and that boundary is known as Red River, or what is sometimes called the North Fork of Red River. I am not able to say at what date the terms north and south fork of Red River were first used. I do know that Indians raised in that section, hunting and campaigning also, invariably designated what is now called the North Fork of Red River as Red River. I saw them make maps on the ground on various occasions in 1858 and 1859, and held various councils with them, and they never departed from this rule. My command in 1858 consisted of 100 Americans and 113 Indians. Among the whites were men who had explored the country, campaigned over it, and helped to survey it. They all agreed with the Indians, and always spoke of Red River, and always said they meant what is now called the North Fork.

"I have always understood what the Comanches called Teach-a-que-hone-up, or Prairie Dog River, was first called South Fork of Red River by Captain Marcy, at a date I can not now recall. It was always considered to be a distinct river from Red River; and no one, until very recently, ever attempted to confound the two. Their characteristics are different. The Prairie Dog River is broad and sluggish; it stands in holes in places, and has a considerable amount of sand in its channel and also in the valley. As a general rule the water is shallow. Red River is a narrower and deeper stream; it has more current, and in my opinion furnishes more water than Prairie Dog River. The difference between the two streams above the junction is strongly marked. No man would be apt to mistake one for the other without doing injustice to truth and common sense.

"From the year 1836 to the date of Marcy's exploration, what is now called the North Fork of Red River, was known simply as Red River—the Rio Rojo—the boundary line between the Spanish possessions in Mexico and the United States, as specified in the treaty of 1819. I can not tell how long what is now termed the North Fork was known as Red River. On the North Fork of Red River are evidences of encampments, made years ago. In 1858, Indians in my command pointed out a spot on the North Fork, or Red River, where they had established a village. 'Shot Arm,' a Waco chief, an old man, was born and raised at that point, which was above the mouth of Prairie Dog River, and all the Indians of his tribe said the village was on Red River. About the year 1800 Col. Ellis B. Bean, in his memoirs, speaks of the Caddo town on Red River, which must have stood, acccording to accounts, not far from the mouth of Pease River. Others of the Indians in my command had been born in that section, and were well acquainted with the whole country, and not one out of one hundred and thirteen ever thought of designating any stream but the North Fork as Red River. They invariably spoke of Prairie Dog River as different and distinct from Red River. Their traditions run back to the days of the Spanish and Mexican occupancy of that country, and they persistently represented the North Fork of Red River as the boundary between the Spanish and American races, consequently the river mentioned in the treaty of 1819. I again refer you to the expedition of Col. Jacob Snively in 1843. He was acting under the authority of Hon. G. W. Hill, secretary of war during General Houston's second term as president of the Republic of Texas. It resulted in the armed occupation of the country in question, and the eventual invasion of Texas soil by Capt. Philip St. George Cooke, of the United States Army. Snively's command surrendered to Cooke on the Arkansas River. The Congress of the United States afterwards acknowledged the claim of Texas to the soil and the illegality of Captain Cooke's proceedings." (See Yoakum's History of Texas, Vol. II, page 405, foot note.)

"As before stated, the jurisdiction of Spain, the Republic of Mexico, the Republic of Texas, and the State of Texas extended over Greer County for a long period of time, and over all the territory south of Red River, or the so-called North Fork. The United States exercised no jurisdiction over the above-mentioned territory, as far as known, until after annexation, and then only through the instrumentality of the articles of annexation. Texas occupied the country between Prairie Dog River and Red River, notably during Snively's expedition in 1843, during other military occupations, and by parties of surveyors, traders, etc. It is not the custom, even in the United States, to attempt to exercise civil jurisdiction over a territory infested by a band of Indians.

"The occupation of the county of Greer by troops placed in the field by the State of Texas in 1858, and at other periods of time, produced no question of ownership to the soil or right of jurisdiction. After the State of Texas had expended life and treasure in opening up the country in question to settlement, it seems rather late for the United States to interpose a claim of ownership and jurisdiction.

"In order to more fully explain the foregoing, it is necessary to state that in 1858 I was appointed to command the State troops of Texas operating against the hostile Indians; that early during the year I formed an encampment near the mouth of Hubbard Creek, on the Clear Fork of the Brazos. In April of said year an expedition was fitted out against the hostile Comanches. It consisted of 100 Americans and 113 friendly Indians, the latter being under the control of Capt. Shapley P. Ross, agent for the Brazos

reservation, on which was located various tribes of Indians. During this campaign we struck Red River near the Wichita Mountains, and moved up the same, crossing and recrossing to suit our convenience. We made a number of encampments in what is now known as the county of Greer, and became pretty well acquainted with its topography. We passed up the valley of the Red River, or what is now called the North Fork of Red River, into the Gypsum region. On the 12th of May, 1858, we fought and defeated the Comanches on the South Canadian, and returned back from that point. Early in the spring of 1869, I was again campaigning on the waters of upper Red River against the hostile Indians, and again had friendly Indians under my command. During these operations I became acquainted with the Indian views concerning Red River, and all agreed, without exception, that what is now called the North Fork was the Red River of Louisiana, and the same stream mentioned in the treaty between Spain and the United States in 1819."

Governor Sam. Houston, who had lived among the Indians on Red River at an early period, and who, at that time, was no doubt the best informed of any living white man concerning the Red River of the treaty in this region, as well as with the traditions of the Indians, on April 28, 1860, instructs William H. Russell, the Commissioner of Texas, appointed to establish this very boundary line, as follows:

"Melish's map of the State, hereinbefore mentioned, lays down the North Fork as the main prong, and the treaty of limits, also referred to, declares that the boundary line shall be determined as laid down in this map.

"In the prosecution, then, of the survey, you will be guided by Melish's map, and insist upon the North Fork as the main Rio Roxo or Red River, and as the true boundary line as described in the treaty of 1819.

"Should the United States Commissioner insist upon making the Ke-che-qui-ho-no or Prairie Dog Town River the boundary, you will, notwithstanding, co-operate with him in running the line, but you will do it under written protest.

"The traditional history of the Indian tribes along its banks, the evidence of Marcy's survey, and the prominent features laid down in Melish's map, alike establish the fact that the North Fork is the main prong of the Red River, consequently the Joint Commission has nothing further to do than to run the line according to the treaty of 1819."

This evidence is of the utmost value, from men of great age and unimpeachable character, whose official duties required of them to examine the upper Red River, to meet the Indians as friends and enemies, to call to their aid as guides old, friendly, intelligent Indians, and the most intelligent and noted trappers. hunters, and traders among the white men acquainted with that country. Some of these Indians, quite old, having been born on upper Red River, could point out the villages, then in ruins, where their fathers and grandfathers had been born, reaching back to a remote period in the century 1700. These old guides were fully interrogated touching every material point concerning Red River, its occupation, the period of its settlement, the villages, forts, roads, streams, names, and, generally, the physical features of that country. The folk-lore of the Indians and white guides, running back to a remote period, always valuable in such an investigation because it is unbiased, unerringly established two things:

(1) That the Red River of Natchitoches had been known so long that no fixed time could be given when it was not known by these people, and that this stream continued by this name to the source of what is now North Fork of Red River; that they knew the Chi-qui-ah-que-hono as a distinct and different river, and never confounded the two rivers.

(2) That along this Red River of Natchitoches the Indians had lived for generations; that villages there existed, and the ruins of ancient villages were pointed out where their ancestors had once resided and passed away. That trails run along this stream between the forts established by white people at an early day; that the limits of the treaty were well known to be this Red River; that Mexican and Spanish traders traversed this country; that the Republic of Texas defended this very country to Red River as a limit of her boundary, and sent several military expeditions along this line, and in this way occupied the country to the same extent that all new countries are occupied among hostile Indians, by military force, until a period when the Indians were driven off.

From these sources, then, it would seem that the question of the true limit and the occupancy of the country were established, especially as there is no evidence, beyond mere assertions, to the contrary.

It will appear that the United States had not exercised jurisdiction over Greer County in any other sense than claimed through Indian agents. No settlement has been permitted. We refer to a letter on this subject, to wit:

Mr. Secretary Schurz, who held, in letter addressed to the Commissioner of Indian Affairs, dated April 25, 1879, as follows: "None of the land or general laws of the United States have been extended to any part of the Indian Territory, except as to crimes and punishments and other provisions regulated by the intercourse acts.

"This being the condition of things, it is clear that no authorized settlement could be made by any person in the Territory except under the provisions of the intercourse laws; such person having first obtained the permission provided for in those statutes.

"It may be further stated that no part of said territory remains free from appropriation, either to a direct trust assumed by treaty or by reservation for tribes thereon under executive order, except that portion still claimed by the State of Texas and lying between Red River and the North Fork of the same. (See the various treaties, agreements, and executive orders from 1866 to the present time.)"

And H. Price, Commissioner of Indian Affairs, January 21, 1884, in a report referring to the location of the several tracts of land surveyed and numbered, among others that surveyed by Jones and Brown in 1857 to 1859, uses this language:

"Tract numbered 25 contains an area of 1,511,576.17 acres, and is unassigned.

"There is some question as to the status of this tract. The State of Texas claims and attempts to exercise jurisdiction over it. It is called Greer County. I do not think the claim of the State to this tract of country is well founded."

It is quite natural this Commissioner should think the claim of Texas not well founded. Still both he and his predecessors regarded it as sufficiently well founded not to take possession of it and assign it to any Indian tribe for a home. It will be noted, too, that it had been surveyed and mapped by Jones and Brown for more than twenty-five years previous to that date.

The United States has, in fact, acted on the true meaning of the treaty, recognizing that Red River was the boundary line to the one hundredth degree, and not Prairie Dog Town River, notwithstanding the survey of Jones and Brown and the pretensions of the several Indian Commissioners.

On February 24, 1879, Congress created and established the northern judicial district of Texas, and actually included and treated Greer County as a part of Texas returnable to Graham. This was a solemn act of the law-making power of the Government, after full and mature discussion, and by this act the boundary limit to the North Fork of Red River was recognized to be the real treaty limit. It is true that Mr. Willet in Congress, after this, in 1882, attempts to apologize for the act of Congress, and again mooted the question, sufficiently, perhaps, to give notice to Congress of the error, if one was committed. He says:

"Texas adopted and acted upon the report of her Commissioner as settling the question of boundary, and established the territory in dispute as a county of that State, naming it Greer, and has assumed jurisdiction over it, and by an inadvertence, not singular in our legislative history, the United States, by act of Congress approved February 24, 1879 (see 20 U. S. Stats., p. 318), included said County of Greer as a part of Texas in the northern judicial district of that State, not annexing it for judicial purposes, but recognizing it apparently as an integral part of Texas."

This was made the report of the Judiciary Committee of Congress. Now if it was an error to treat Greer County as a part of Texas, it was quite easy to amend that law and exclude it. Congress, after proper notice, did not do so, and it may be fairly presumed that Congress concluded that it was correctly included as a part of Texas territory.

This will become the more apparent when it is known that the Committee on Territories had made a report to Congress on the same subject, in which this language is used:

"By the legislature of Texas this territory has been indicated as an integral part of the State, defined and designated as Greer County (Revised Statutes of Texas, p. 132); it has been placed in land districts (*id.*, 548); its vacant and unappropriated public domain has been set apart, one-half for public free schools for the education of children of Texas, without reference to race or color, and the other half for the payment of the State debts (Acts Sixteenth Legislature, p. 16); it has been placed in judicial districts (Acts Sixteenth Legislature, p. 28; Acts Seventeenth Legislature, p. 8); it has been included in State senatorial and representative districts, and is a part of the Eleventh Congressional district of that State.

"In August, 1881, one James S. Irwin was indicted in the (State) district court of Wheeler County, Texas, to which county the territory now in dispute had by statute been attached for judicial purposes, for the murder of one Bryson, committed in Greer County. The defendant was brought to trial. A plea to the jurisdiction of the court was by him entered, upon the ground that Greer County was not a part of Texas, nor subject to its jurisdiction. The said district court, Hon. Frank Willis, judge, overruled the plea, held that Greer County was a part of Texas, and that her courts had cognizance of offenses therein committed. Irwin was convicted of murder in the first degree, his punishment assessed by the jury at imprisonment in the penitentiary for life, was sentenced accordingly, and is now serving a life term in the State prison of Texas.

In a still more recent case, before the same judge, it was sought by parties owning property in Greer County to resist the payment of taxes to the authorities of Texas, and,

by injunction, to restrain the collection thereof, because it was alleged that Greer County was a part of the Indian Territory. The court, upon hearing, dissolved the injunction, and held that the assessment and collection of taxes in said territory by the officials of Texas was legal, thus again deciding in favor of the jurisdiction and dominion of Texas over the tract of country in controversy."

Texas has never doubted her right to the territory of Greer County. As early as 1855 to 1857, Cordova located lands, as shown in evidence, in that country before the county was created, for prior to this date the territory was included in Cooke County.

It is worthy of note that the act of Congress of June 5, 1858, authorizing the appointment of commissioners, jointly with Texas, to run and establish the boundary line in dispute, is as follows, to wit:

"SEC. 2. *And be it further enacted*, That such landmarks shall be established at the said point of beginning on Red River, and at the other corners, and on the said several lines of said boundary, as may be agreed on by the President of the United States, or those acting under his authority, and the said State of Texas, or those acting under its authority."

It is obvious that it was not even contemplated to trace a line along the river itself, because that was the real boundary; it was only to establish the corners, such as the point where the one hundredth degree of longitude crossed Red River, that was intended by the act.

Under said act and the instructions by the two governments, a part of the boundary was established and approved; but the commissioners disagreed as to which stream was Red River; each commissioner for himself established a corner and monument, properly lettered to mark it; the United States Commissioner, on Prairie Dog Town River, and the Texas Commissioner on Red River, or the North Fork (so-called). The Texas Commissioner (W. H. Russell), in his report, 1850, on this point. says, to wit:

"Arriving at this point, I addressed a communication to the United States Commissioner, which, with his reply, I herewith submit.

"From this it will be seen that the United States Commissioners declined co-operating with the Texas Commission in running and marking that portion of the one hundredth meridian line between the Canadian and Red Rivers. It is true that a United States party had run this line in laying off the boundaries of the Indian agencies or territories, bu as Texas was not represented in this work, it was the duty of the Joint Commission to run this line conjointly as though no survey of it had been made.

"I had expressed a willingness and a determination on my part to accept the one hundredth meridian as established by the United States party above referred to; because, from the evidence I could get, I believed it to be correct; therefore, an apprehension that I would insist on a re-determination of the meridian on part of United States Commissioner is entirely unfounded and can not be urged as a reason for declining his co-operation.

"It would be proper to show here that the one hundredth degree of longitude, as established, is correct.

"The astronomical determinations on the Mexican boundary survey, made by Maj. W. H. Emory, U. S. Army, are justly regarded as a basis for the minor surveys in the interior of the continent. The one hundred and third meridian, as established by the United States Commissioner and by his predecessor in office, was transferred from one of the determinations above alluded to, and afterwards corrected by its prolongation from the Kansas boundary survey, as determined by Colonel Johnston, U. S. Army. Then, as the connection between the one hundredth and one hundred and third meridians is perfect, both directly agreeing with the determinations on the Mexican and Kansas surveys, the one hundredth degree of west longitude may be regarded as one of the most accurately established points in any of the interior surveys.

"Having determined to accept the one hundredth meridian, I commenced tracing it southward from its intersection with the Canadian River, on the 10th of June, and finished it to the north prong or main Red River, on the 13th of the same month. On the north bank of Red River the line was marked by a monument, 15 feet in diameter, 7 feet high, with a large wooden shaft in the center, marked on the north space, '100 W, L.', and on the east, 'Ind. Terr'y.', on the south, 'Texas,' 'Red River,' and on the west, 'Texas, 1860.'"

So, it will be seen that the boundary line north of Red River was run separately by one member of the Commission, and the corner established separately on each of said rivers. But both governments accepted as correctly established that part of the line north of Red River, and have since acted on it as correct.

Texas approved the corner of the boundary thus established by Russell, and has exercised her jurisdiction over said territory by legislation, executive and judicial acts regularly ever since.

We submit some of the legislative acts covering this territory since the boundary was established:

AN ACT creating the county of Greer.

SECTION 1. *Be it enacted by the legislature of the State of Texas*, That all the territory contained in the following limits, to-wit: Beginning at the confluence of Red River and Prairie Dog River, thence running up Red River, passing the mouth of South Fork and following main or North Red River to its intersection with the twenty-third degree of west longitude; thence due north across Salt Fork and to Prairie Dog River; and thence following that river to the place of beginning, be, and the same is hereby, created into a county to be known by the name and style of the county of Greer.—Approved February 8, 1860.

Attached to Montague County by act of November 6, 1866.

An act to set aside the public lands embraced within the territorial limits of the County of Greer to educational purposes and for the payment of the public debt.—Approved February 25, 1879.

Made part of the thirty-fifth judicial district by act approved February 15, 1881.

Made part of "Clay land district" by act approved March 11, 1881.

Act providing for appointment of commissioners to run the boundary line between the State of Texas and the United States, approved May 2, 1882.

Made part of the thirty-fifth judicial district by act of March 27, 1883.

Made part of the thirty-first judicial district by act of September 1, 1884.

Made part of Wheeler land district by act approved April 9, 1883.

Made part of thirty-fifth judicial district by act approved January 30, 1884.

Made part of the thirty-first judicial district by act approved February 5, 1884.

Act approved March 26, 1885, provides for hearing of writs of error from.

Attached to Wheeler County for judicial purposes by act approved April 1, 1885.

THE STATE OF TEXAS,
Department of State

I, J. W. Baines, secretary of state of the State of Texas, do hereby certify that the foregoing is correct abstract from the general laws of the State of Texas concerning the creation and other legislation pertaining to the county of Greer, by the legislature of the State of Texas.

Witness my official signature and the seal of State, affixed at the city of Austin, this 21st day of June, A. D. 1886.

[L. S.]

J. W. BAINES,
Secretary of State.

Again, attention is directed to the convention between the Republic of Texas and the United States, and to that part of the boundary west from the point where it began on the Red River. It says:

"And that the remaining portion of the said boundary line shall be run and marked at such time hereafter as may suit the convenience of both the contracting parties, until which time each of the said parties shall exercise, without interference of the other, within the territory of which the boundary shall not have been so marked and run, jurisdiction to the same extent to which it has been heretofore usually exercised."

Now, what part of the boundary line was to be run and marked? Not Red River. The first corner was established under this very agreement, and the act of June 5, 1858, required only the corners established, and to begin for corner where the one hundredth degree of west longitude crossed Red River, over 500 miles by the Red River from the first corner to the second corner. Is it not clear that Red River was adopted between these corners as the boundary line without a surveyor's line and marks of an ordinary kind? If this be found true, then had not both of said Governments exercised jurisdiction on each side of said Red River, the then known boundary line?

And was it not the expressed intention of the contracting parties that each should exercise in this territory "jurisdiction to the same extent to which it had been heretofore usually exercised?" Upon this contract the Republic acted, and in 1839 and 1841 the line on the east and the beginning corner on the Red River was established not far from where the town of Texarkana now stands, and where the 30° 30′ of north latitude crosses Red River. The corner established the controlling call in the treaty; from thence to the next corner, some 500 miles, where the one hundredth degree crossed Red River, has never been traced by compass line—both parties have continuously adhered to it, and based all public and private acts upon it. Millions of acres of lands have been allotted and assigned to the Indians on the east side by the United States, and Texas has laid out the counties of Bowie, Red River, Fannin, Lamar, Grayson, Cooke, Montague, Clay, Wichita, Wilbarger, and Greer on the west side of this boundary line.

Vast property rights have vested on both sides, and yet no line was ever traced, but all knew the boundary and acted upon it, and are as much bound by it as if two persons, the owners of a tract of land, go upon it and divide it on the ground, by fixed natural objects, and each takes possession of his part agreed upon. Neither party would be heard to complain after the lapse of years that there was a mistake.

By the plainest principles of justice the United States is estopped both in law and in fact from now asserting a claim to Greer County.

II.

The Texas Commission presented three affirmative issues and a final pleading in response to the final one on the part of the United States, all of which are printed in the record and referred to here.

All of these issues are now considered together and presented in the following, to wit:

"The real question is: Was the North Fork the Rio Roxo of the treaty, and laid down on Melish's map, or was the Prairie Dog Town River? Which was known by the framers of the treaty? Which was known prior to that time? Which was laid down on Melish's map? Which stream, whether it be large or small, long or short, wide or narrow, deep or shallow, was really intended by the treaty?"

Under this proposition we will consider the evidence and deductions therefrom in two parts: First. Did Melish's map delineate the North Fork (so called) as the Rio Rojo, or did it lay down the Prairie Dog Town River on said map as the the Rio Rojo? Second. Which of these streams was known by the framers of the treaty, independent of Melish's map? Were they both known? If not both known, which was intended to be the boundary line?

III.

Melish's map, improved to January 1, 1818, made part of the treaty, does delineate a river thereon named Rio Rojo, or Red River. Was that stream intended to be and represent what is now called North Fork of Red River, or Prairie Dog Town River?

We will examine the map of Melish and the maps referred to by his map, and the maps since, to the map of Capt. R. B. Marcy, in 1852, for light on this question.

Melish's map, improved to Jauuary 1, 1818, was referred to and made part of the treaty in this language: "The whole as being laid down on Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818." Now, the Rio Rojo of Natchitoches delineated on this map is the boundary line of the treaty; and if that fact can be determined from this map by the aid of evidence, in explanation, it is our duty to do so. Some misapprehension has arisen about the sources of information possessed by Melish, and it is claimed that he was in great error and misled the framers of the treaty. Melish, however, published a book about the same time of his map, from which an extract is submitted on the part of the United States Commission in evidence, which shows that the author had explored all attainable sources of information. He used Baron de Humboldt's map of New Spain west of the one hundredth degree of longitude, Mr. Darby's map for South Louisiana and eastward, and had followed Humboldt east of the one hundredth degree to Mississippi, as the base of his map, until he saw the manuscript of Mr. Bringer, who had made a very accurate survey west of the Mississippi River to twenty-third degree from Washington; and also he obtained access to Lieutenant Pike's notes, and after seeing these he erased the old data from the plates, and inserted the corrected data from these sources. So he had all the data of a reliable nature on this special point that seems to have been known, with slight exceptions, till 1852.

On the map of Humboldt, published in 1804, Red River of Natchitoches has no southern branches or forks, until beyond Santa Fé. It shows the Washita, but does not name it, and the Caddo flowing into it from the north side, and shows settlements along the entire river. He no doubt believed that the source of the Canadian River was the source of the Red River, and did not delineate the Canadian on his map if known; and this was a common error indulged in for a long time, that the waters since known to flow into the Canadian were believed to be the sources of Red River. Two points are made by this map, however: that the Red River was then known as one continuous stream, without branches or forks flowing into it from the south and west, and that it had settlements along its entire course, being known to civilization.

The map of William Darby is almost a literal copy of Humboldt's for upper Red River. It differs only in laying down an unknown small stream nearly east of Santa Fé, flowing southeast into Red River a little south of the branch called, by Humboldt, Mora; while both of these were more than 100 miles northwest of the source of Red River as now known. Darby, however, does show five streams, two of which are named, flowing into

the Red River on the north side, and, like Humboldt, shows that Red River was known as one main continuous stream, with no southern forks, and that this stream was known on its north side by the fact that the streams since found there were then known. This was owing, no doubt, to the fact that the great Spanish road from Santa Fé to Natchitoches led down the east side of this river.

We have not been able to find a map by Mr. Bringer nor obtain one by Lieutenant Pike, although one of Pike's has been examined, and it does not change this view. Hence the next map in order is that of Melish, which is the most important to consider—in fact, it was the basis of the treaty and constituted a material part of it. Without this map and the references to and delineations thereon, it may be said there was no intelligent understanding between the two governments; therefore this map and a proper understanding of its meaning must tend to make plain the question now being considered, "Which stream was the Rio Roxo of Natchitoches, described in the treaty, the North Fork (so called) or Chequeahquehono, or South Fork (so called)?"

We ask a candid investigation of this map upon its face, and in the light of the evidence before and since it was published, January 1, 1818.

1. The treaty called for only three rivers—the Sabine, Red River of Natchitoches, and Arkansas. No branches, prongs, or forks were mentioned.

2. The treaty called for a course westward up the Red River from a point where a line run due north, from the corner on Sabine River, intersected Red River. Wherever said stream meandered in the west this boundary line should follow, subject to one limit.

3. The limit of this natural boundary line fixed was a point on Red River, where the one hundredth degree of longitude west from London crossed said streams.

4. These were the calls of Melish's map and the treaty, and showed Red River and the one hundredth degree of west longitude delineated thereon. Whether they were truly presented or not does not materially affect the question to be decided. The real question was then, and now is, was there a Red River in that region flowing from the westward, and was there the one hundredth degree of west longitude crossing said stream? The two contracting parties then believed these facts existed and acted upon them as existing, and subsequent investigation has shown them to be true. It was not necessary for either party to know the exact location of the one or the other; that is, just where the Red River was, or the one hundredth degree crossed it. The fourth article of the treaty provided that these unknown facts should be ascertained afterwards, to wit:

"ART. 4. To fix this line with more precision, and place the landmarks which shall designate exactly the limits of both nations, each of the contracting parties shall appoint a commissioner and surveyor, who shall meet before the termination of one year from the date of the ratification of the treaty at Natchitoches, on Red River, and proceed to run and mark the said line from the mouth of the Sabine to the Red River, and from the Red River to the river Arkansas."

5. The map became a positive truth, with this provision in the treaty, because it showed the Red River of Natchitoches and the one hundredth degree of west longitude, and the exact locality of each has since been found, and in a deed or treaty that which can be made certain is treated as certain. And it becomes wholly immaterial as to how much error and confusion then existed as to the sources or forks of Red River, and as to the relative sizes of these streams. Look upon this map, and it will be seen that the Arkansas River is laid down as running into the Mississippi River, and no other stream between this and Red River, of Louisiana. This stream is the first south and west of the Arkansas, that flows into the Gulf of Mexico.

6. The Canadian River was not then known nor laid down as crossing as far west as the one hundredth degree; the space between the Red River and Arkansas had one watershed, partly drained by both streams. The first Red River, therefore, south of the Arkansas River, which drains that territory and flowed into the Gulf, must have been the Red River intended by the treaty. And it does not detract from the force of this position to admit that the exact locality of that stream was then unknown; it being declared the boundary, its course was to be followed to the westward, wherever it might go, until crossed by the one hundredth degree.

7. You will search this map in vain to find any stream flowing into it from the south and west side from the ninety-seventh to one hundred and second degree of longitude, a distance of some 300 miles; but on the north side there are four laid down (three without names). And you will be equally disappointed in your search for any stream running parallel for the same distance; the two streams—the Arkansas and Red Rivers—only appear in this locality, and they are distinctly named.

8. The Prairie Dog Town River, Big Wichita and Pease Rivers, and the Canadian River do not appear on this map, and yet they have since been discovered in this region, all running substantially in the same direction, and all crossed by the one hundreth degree of west longitude; three of them flow into Red River from the south, while the upper Canadian was, at the date of the map, supposed generally to be Red River, or to be

one of the sources; and it drains part of the watershed between the Arkansas and Red Rivers. Why should not one of these streams be adopted as the boundary line? These streams each have the characteristics of rivers, and are now so recognized, and lie in that region, and run in the proper direction, and may have become the boundary line if so agreed. But to make one the boundary, each government must have so determined, as running the line up one stream rather than another would make a difference of millions of acres of land; hence have been a matter of consideration. None of these rivers were discovered until many years after the treaty. Are these new and recent discoveries to become a factor in the determination of the boundary line of the treaty—are they to control the plain import of the treaty itself? You must see that the United States would not have consented for the Canadian River to be substituted for Red River, and the line run up that stream to where the one hundredth degree crossed it, because it was not the stream of the treaty, and she would lose immensely by it. And it is equally plain that Spain would not have agreed for the line to run up Prairie Dog Town River, it not having been mentioned in the treaty, and by which she would be the loser. The map is or is not the law on this question; it must be followed if it can be understood. The first duty is to see if the map can be understood, and, if consistent with the terms of the treaty; if not, does it contradict the treaty to such an extent that it can not be construed with it?

9. It will be observed that the Red River was the boundary line of the treaty, the stream bearing this name, and no other. Consider yourself in the very position of the two ministers of the contracting governments, examining the map for a line of boundary and limits. You will not forget that this line was limited west by the one hundredth degree. The stream was not to be followed to its source, but only to where the one hundredth degree crossed it. Now, with this data in hand and the map before them, could the thought have been for a moment entertained as to the width of the stream, the height of its banks, the amount and flow of the water, the length and where its sources were? The exact channel through which the stream flowed, the exact direction, quantity of water and all such matter did not enter into the consideration. It only concerned the parties, then, to know that there was a Red River in that territory, that it flowed from the westward, and that it was long enough for the one hundredth degree of west longitude to cross it, when the boundary line would leave it and run due north to the Arkansas River. If, in fixing a boundary line between the two nations, such minor matters were to control subsequently as fast as discovered, then the line would be so unstable that property rights would be of little value, but, what is more, peace could not long be maintained.

10. The North Fork of Red River does substantially agree with the Red River of Melish's map—does no violence to it as laid down, because it is the first stream south of the Arkansas and its tributaries at its source. It rises in a region westward from the point of beginning on said river and westward of the point where Melish's map fixed the one hundredth meridian, as well as westward of the point where the one hundredth meridian is now truly located—and therefore flowed across the one hundredth meridian—to the east and southeast. This same stream had been known since 1542, referred to in history and exploring expeditions, was used as the basis for a line of forts by the Spaniards. The great Spanish road from Santa Fé to Fort Natchitoches descended along the east bank of this stream and by this line of forts. Old Indian villages were located along it to a point above where the one hundredth degree crossed it. Baron Humboldt delineated this one continuous stream on his map in 1804. Lieutenant Pike, in 1806, referred to it and tried to explore it, but was misled; still he obtained most valuable data concerning its course and sources. William Darby, before 1818, had obtained sufficent information to delineate this river through the same region, and Mr. Bringer, before 1818, referred to by Melish, had made a survey of that country as far west as the one hundredth degree, as marked on Melish's map. No other Red River did flow in an easterly and southerly direction through that territory, then being divided. If no South Fork had been discovered, would it have ever been doubted for a moment that this was the veritable Red River of the treaty? Was it not the Red River of the treaty the day the treaty was signed, and did it not so continue to be till Captain Marcy claimed to have discovered Prairie Dog Town River, and called it South Fork, or main branch of Red River? Is this to change the rule? If so, the boundary might have been changed as many times as new prongs of Red River were discovered after the treaty, and in that case Big Wichita, Pease River and Prairie Dog Town River in turn would have been the boundary, which is preposterous.

But under the evidence now shown a different view may be taken, merely to show the folly of leaving the map and river of the treaty to adopt some other, because a new name may be given to it. The False Washita, Big Wichita, Pease River, and the North Fork, each flow in an easterly direction, and the one hundredth meridian crosses the sources of each. It is shown, too, that at certain seasons of the year the water flowing in each

is about the same, little more, perhaps, in False Washita River. You will note that the Red River becomes the boundary far below the mouth of any of these rivers.

Now, can you imagine what reason was suggested that induced the United States, through her officials in her land office, to follow the course up Red River, passing the mouths of each of these rivers successively, until the Prairie Dog Town River was reached, and then and there declaring this last stream for the first time named, in 1852, to be the boundary line? It is quite plain that the streams flowing into the Red River from the north below the North Fork, would not be adopted, because that territory was already occupied by the United States, and such a line would have caused loss of country; and it is equally plain why the rivers flowing into Red River from the south were not called the line, because lands were located by Texas on these streams, her people occupied and claimed the country, and there was no pretense that any of these streams had ever been known as Red River. It is more probable that this pretension was first set up because it extended the area of territory a little farther westward for the United States, and land speculators in that region urged it upon the Government.

It might be noted, too, that in the search for the real Red River in going up that stream it will be found that the North Fork shows itself to be the dominant controlling river in this, that it is narrower with high banks and bold flow of water above the junction, while the South Fork is a wide sand bed, often dry, very low banks, and enters from a westward course into the North Fork or main river. The effect of this is visible for only a few miles below the junction, when the North Fork becomes dominant and the controlling stream, for it again flows through high banks and along a deep channel and strong current, and this continues below the mouths of the several rivers that make into it below.

11. Let us for a moment, however, drop the map made part of the treaty and admit, for the sake of argument, that there was nothing in the name of Red River of Natchitoches, and that any other river found in that region possessing the proper characteristics would do as well. We will adopt an extract from one who has written on this exact subject and which expresses our views:

"If the map stream is not to control, then what are the characteristics of the stream that will control?

"(1) Its length.

"(2) Its width.

"(3) Its volume of water.

"(4) Its constancy of flow

"(5) Its navigability.

"(6) Its proximity to the Arkansas; or

"(7) The source of its headwaters.

"And from what sources are we to draw our information, the treaty river being laid aside? We can but come to subsequent discoveries.

"(1) There is no great difference between the lengths of the North and South Fork of the Red River and the Washita. In a straight line the South Fork rises farthest west; but take the tortuous channel of the North Fork and it measures as great, if not the greater distance. The Washita is but little shorter.

"(2) The South Fork is the widest.

"(3) As to the volume of water and constancy of flow neither the North or South Fork is to be compared with the Washita.

"(4) Neither the north or the south fork is navigable at all, except in rainy seasons, while the Washita is navigable at all times by light-draught boats.

"(5) The Washita is nearest the Arkansas.

"What makes a river? It is not the width of sand-bed over which water flows in freshet times. It is not its length; but it is its normal condition in volume and constancy of flow of water. If length should govern, then the Missouri ought to be the Mississippi, and if width, then the Canadian would be the Arkansas.

"If the tributary of Red River, which furnishes the greater volume of water, which runs constantly, navigable at all seasons, and which is nearest the Arkansas, but not flowing into it, be Red River, then the Washita is Red River, and to find treaty boundary we will be forced up it to where the one hundredth meridian cuts it."

This conclusion, you will admit, is absurd; but is it more absurd than to start at the beginning of the boundary line on Red River and pass along up that stream, disregarding the Big Wichita, False Washita, Pease River, and the North Fork (so called), and at last cross the North Fork and adopt the Chi-qui-ah-que-hono River as meant and described in the treaty?

The truth is that there has never been any dispute about Red River being the Red River of the treaty up to the junction of Prairie Dog Town River, and no confusion, likely, could or would have arisen if Captain Marcy had not given that river the name of South Fork of Red River.

12. Again, Melish's map shows two streams rising in the thirty-sixth and thirty-seventh degrees of north latitude, flowing in a southeasterly direction and forming a junction a little west of the one hundredth and first degree of longitude. These streams at and near their junction both take the same course that the North Fork is now known to have. There is, as stated, no stream noted from the west, on the south, for 300 miles of Red River, and none at all to correspond to Prairie Dog Town River. No map prior to this shows such a stream, and the solitary reference to any white man knowing of this Prairie Dog Town River is the expedition of Fragoso, in 1788, from Santa Fé to Fort Natchitoches of Louisiana. He descended the west side of this stream and gave it the name of Rio Blanco or White River—doubtless from the white earth worked up by prairie dogs, and the white sand in the bed of the river. But these discoveries were not known or published until now. This information is found in an old Spanish manuscript obtained by Texas during her provincial days and filed among the archives of the land office, where it lay until the Texas Commission had it translated into English. It is very evident that it has never been referred to in the history of Texas. It was not known to Melish, for if he had obtained possession of it he would have laid this river down on his map as Rio Blanco or White River. Nor did Melish's successor, in 1823, show this stream on his improved map. The Mexican Government did not have this data published, because Desternell, who made three maps and whose first map was used as the basis of the treaty between the Republic of Mexico and the United States in 1828, and whose last map of 1846–'47 was used as the basis of the treaty between the same Governments in 1848 did not show the Rio Blanco or White River. The atlas of Carey & Lea, of 1822, delineating this region of country, shows but one unnamed stream flowing into the Red River from the south, thus admitting clearly that this fact was not known.

Lieutenant Emory, in his map of 1844, describes Red River as one continuous stream, without southern branches, and fixed its source at about the one hundred and third degree of west longitude. Thus it is plain that none of these maps attempted to show the Rio Blanco or White River, of Fragoso, nor the Chi-qui-ah-qui-hono River.

In fact, it was never explored and published until 1852, by Captain Marcy. Fragoso had as well never traversed Rio Blanco as to have done so and had his manuscript filed away until ninety-eight years afterwards. What map since the treaty of 1819, until that of Captain Marcy in 1852, shows any South Fork of Red River? We answer none. Melish could not have known of the Rio Blanco or White River (now called Prairie Dog Town River), because no such name was given it, and the course and the way it flows into the other streams are so variant as to lead to the opposite conclusion. But why would he have named this stream Rio Rojo if he knew it from Fragoso. Such conclusions are largely drawn from the imagination, and took their rise first from the fact that Captain Marcy gave a new name to the Che-qua-oh-qua-ho-no, and since this it has been built upon and added to by the reports in the Land Office at Washington and by committees who have given the subject a partial and hasty investigation.

We submit on this point an extract of a review of the claims of the United States from one who has given much thought to the subject, which will meet many of those untenable positions assumed concerning this map:

A short review of the claim of the United States to Greer County, as formulated by the Commissioner of the General Land Office in his letter to the Secretary of the Interior, dated May 10, 1877, and reiterated by the report of Mr. Willetts, from the Committee on the Judiciary. (See House Report No. 1282, Forty-seventh Congress, first session, and the letter of the Secretary of the Interior to the President, under date of the 8th of January, 1884.)

As Mr. Willetts's report adopts the letter of the Commissioner of the General Land Office of the 10th of May, 1877, and makes it a part of his report, and as the letter of the Secretary of the Interior contains no new matter of particular interest, except that it corrects the error committed by the Commissioner of the General Land Office of the 10th of May, 1877, in the sixth claim set forth by him, I will confine my remarks principally to that report.

After stating the importance of the issue involved, Mr. Willetts says: "The real question in dispute is which branch or fork of Red River is the main branch or the continuation of the river. The initial point of investigation is the treaty between the United States and Spain, dated February 22, 1819, in which this part of the boundary is defined as follows: "After it strikes the Rio Roxo of Natchitoches of Red River, it then follows the course of the Rio Roxo westward to the degree of longitude 100 west from London and 23 from Washington, then crossing said Red River, and running thence by line due north to the Arkansas, etc. The whole being as laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818."

"By this it will be seen that the western boundary of that portion of the United States lying on and north of the Red River was said one hundredth meridian, and that its southwestern corner was where said meridian crosses the river. At the date of that treaty this region had never been accurately explored, and the fact was not known that Red River divided into two branches before it reached said meridian; in fact, the very map referred to in the treaty makes the river a continuous stream, and does not lay down the North Fork at all.

"Subsequent surveys have discovered the 'two forks,' and have definitely located said one hundredth meridian about 80 miles west of where the two forks form the river proper.

"The treaty with Mexico dated January 12, 1828, recognizes the boundary as stipulated in aforesaid treaty with Spain, as did the joint resolution admitting Texas into the Union. "Even at as late a day as her admission into the Union, there was no knowledge of uncertainty in this boundary."

"Lieutenant Emory made a map for the War Department in 1844 (which is now in the Land Office) on which the North Fork is not laid down, and on that, Red River traces nearly the course of the Prairie Dog Town Fork. Disturnell's map of Mexico, dated 1848, follows in this regard Emory's and Meljsh's maps."

Now, what does Mr. Willetts mean when he says: "The very map referred to in the treaty makes the river a continuous stream, and does not lay down the North Fork at all. It certainly does not lay down the South Fork, for it was geographically unknown to civilized man for thirty-four years after the map was published. Because the map does not show the North or South Fork to be where subsequent surveys prove them to be, does that justify Jones and Brown in ignoring the treaty entirely by making the line leave Red River and running it almost at a right angle up the Prairie Dog Town Fork, and definitely locating the hundredth meridian on that stream about 80 miles west of Red River? Verily, I do not understand this mode of reasoning. The treaty confines the boundary line to the Rio Roxo of Natchitoches or Red River. Now, if the Prairie Dog Town River was twice as long and twice as wide, and was in point of fact the main branch of Red River, it could not figure as a boundary line according to the treaty of the 22d of February, 1819, because it was known or believed by all the early explorers, traders, and travelers before the treaty was signed, and since it was signed, that the waters of the Red River of Louisiana ran far north of the waters of the Prairie Dog Town Fork. All of which is demonstrated by Humboldt's and Melish's maps, Captain Pike's report of 1806–'07, Colonel Long's report of 1819–'20, Captain Marcy's reports of 1849 and 1852."

Mr. Willetts says: "Lieutenant Emory made a map for the War Department in 1844 (which is now in the Land Office), on which the North Fork is not laid down, and on that Red River traces nearly the course of the Prairie Dog Town Fork." Why this peculiar language, unless it be to lead the unwary to believe that Mr. Emory intended eight years before its discovery to show the Dog Town River to be the Red River of Louisiana?

The Commissioner of the General Land Office uses similar language. He says: "It further appears that neither the Melish map nor that of Disturnell shows the North Fork of Red River."

Lieutenant Emory compiled his map in his office from the data before him. He places Red River in its proper position—that is, the first river south of the Washita. As to any North or South Fork in the vicinity of the ninety-ninth meridian, he knew no more about them than did Melish or Disturnell, or any other geographer, for the forks were not discovered by any civilized man until 1852, eight years after his map was compiled. Consequently he had to guess at the course of the upper Red River, and as he did not change the course at the ninety-ninth meridian to a due north direction in place of a westwardly one, it is evident that the guess was incorrect. So it will be seen that the whole claim of the United States to Greer County is based upon the erroneous guess of Lieutenant Emory in laying down the course of Red River on his map of 1844. Fortunately an error on a map creates no error in the river it attempts to lay down. It simply upsets the argument based upon the error of the geographer who laid down the course of the river incorrectly.

The Red River is there to show for itself. "It rises in the eastern edge of the Llano Estacado, within 25 miles of the Canadian, flows in an easterly course until it encounters the Wichita Mountains, thence it turns south and receives the Salt Fork (Red River is about 80, Salt Fork 60 feet wide at their junction), having wound its way around the mountains and having its waters increased by those of the Kechequehono and Pease Rivers, it resumes its eastern course."

In going up it, as directed by the treaty, at about the ninety-ninth meridian west longitude, it changes its course to nearly due north, and continues in that direction, inclining slightly to the west through about a degree of north latitude. Some 10 or 15 miles above the point where the river changes to a north course, the Prairie Dog Town Fork flowing from a westwardly direction empties into the Red River.

So that it will be seen that if Lieutenant Emory's map had laid down Red River correctly, it would not have traced "nearly the course of the Prairie Dog Town Fork."

Melish's map of 1818 having been compiled before any explorations had been made and before the discoveries of the Washita (according to tracing of Red River accompanying Mr. Willet's report), the Prairie Dog Town Fork and other tributaries of Red River contains the same errors in regard to the North Fork and the South Fork that Emory's and Disturnell's maps do; but there is no disguising the fact that it makes the Red River that runs nearest to the Arkansas River the boundary line between the United States and Spain, according to the treaty of 22d of February, 1819.

Because the treaty says: "After the boundary line strikes the 'Rio Roxo of Natchitoches, or Red River,' it then follows 'the course of the Rio Roxo westward to the degree of longitude one hundred west from London and twenty-three from Washington.' No matter how incorrectly the river may be laid down on the map, all you have to do is to follow the river as it is to the one hundredth meridian."

Among other things which Mr. Willetts states in his report herewith accompanying, and to which I refer, he says:

"So far from Captain Marcy being clearly of the opinion, as Governor Houston claimed, that the North Fork is the main branch, his final opinion was in favor of the North Fork." From the fact of its rising farther west than the South Fork, he did state, and it was so published in his report in different places that the Ke-che-ah-que-ho-no, or Prairie Dog Town Fork, was the main tributary of Red River, or main branch, etc. The treaty makes no reference to main branch or main tributary of Red River. Subsequent discoveries, however, have demonstrated its vast deficiency in water, compared with the North Fork.

If Mr. Willetts, in any part of his report above mentioned, intended to convey the idea that Captain Marcy's report, published in 1853, in any particular strengthens the claim of the United States to Greer County, he does great injustice to Captain Marcy and his report. Captain Marcy's orders instructed him to commence his explorations at the mouth of Cache Creek, and travel up on the north side of Red River. He left this point on the 17th of May, 1852. On the 22d he says: "We arrived upon an elevated spot in the prairie, where we suddenly came in sight of Red River, directly before us. Since we had last seen the river it had changed its course almost by a right angle, and here runs nearly north and south, passing through the mountains in front of us. We continued on for 4 miles farther, when we reached a fine, bold-running creek of good water (Otter Creek). We encamped about 4 miles above its confluence with Red River." (See Marcy's Report, pp. 13, 14.)

While encamped on Otter Creek, Captain McClellan established the one hundredth meridian, 6 miles below the mouth of the Prairie Dog Town Fork, which gave both streams to Texas.

There is not one word in Marcy's whole report that goes to show that he did not know that the "North Fork" (an appellation given by himself) was in reality the "Rio Roxo of Natchitoches, or Red River." All the Indians he met on his travels up it called it Red River; they spoke of the "Prairie Dog Town Fork" as a different stream entirely, and one that the Indians rarely ever visited, as the bitter water killed their children, etc. Captain Marcy traveled up Red River to its head spring, calling it indiscriminately "Red River," "North Fork," and "North Branch of Red River," which he clearly intended should be convertible terms. He knew that the False Washita was the North Fork or North Branch of Red River, and by long odds the principal tributary.

He established the head of the Red River of Louisiana in latitude 33° 33′ 3″, and 25 miles from the Canadian, and in close proximity to the spot where Beaver (his Indian guide) assured him three years before, during his exploration of the road to Santa Fé, the source of Red River would be found. (See page 181.)

The object and aim of the Commissioner of the General Land Office, in his letters of 10th of May, 1877; of Mr. Willetts, in his report from the Judiciary Committee, No. 1282 Forty-seventh Congress, first session; and the letter of the Secretary of the Interior, dated January 8, 1884, appear to be to prove that the "Prairie Dog Town Fork" is a continuation of the Rio Roxo of Natchitoches, or Red River, and must be the streams laid down on Melish's map of 1818. As the Prairie Dog Town Fork was not geographically known until 34 years after Melish's map was compiled, it occurs to me that it will be impossible to have that stream figure as a boundary line without violating the treaty of 22d of February, 1819.

13. We do not see how the map since 1818 could really affect the one made part of the treaty. There is really no material change in respect to Red River until 1852. Since then all the maps have more or less conformed to the changes wrought by the discoveries then made and published.

From the foregoing we conclude that Melish did not intend to delineate on this map the Rio Blanco or White River, named by Fragoso, and with whom that name died; nor

the Chui-qua-ah-qui-ho-no, or Prairie Dog Town River of the Indians; nor the South Fork of Red River, discovered and published to civilized man in 1852. But that he intended to, and did describe the Rio Roxo, as his map shows, and concerning which he had large information, coming down since 1542; and the little stream shown on his map, and which has no name (just east of the Red River), he no doubt had some information concerning it, but not enough to designate it accurately or give it a name. It would be a thing almost incredible to suppose that the great Spanish road leading from Santa Fé to Fort Natchitoches could have passed down the east fork of this unnamed stream without giving it a name; and that the Indians, who had villages in that vicinity, and who hunted up these streams, should have known so little of it as not to find a name, especially when the very small creeks were named. The Red River of the treaty is that Red River named on this map and along which was the ancient villages, forts, and trading roads; this was the river, and no other laid down on that map; and the unbiased mind that will carefully examine the evidence can hardly escape this conviction.

We will conclude this branch of the subject by offering extracts from the testimony of Capt. R. B. Marcy, from whom all the confusion has arisen. He was sworn and testified February 26, 1886, with Melish's map before him. He says:

"The Rio Rojo, or Roxo, upon Melish's map is almost entirely south and west of the Wichita Mountains, but in close proximity to them—which is in accord with my determination of the position of the North Fork, while there are no mountains upon the Prairie Dog Town branch.

"The head of the Rio Roxo, upon Melish's map, is put down as in latitude 37°, while upon my map the true latitude is 35½°, while the Prairie Dog Town River rises in about 34½°, so that if his Rio Roxo was intended to represent the 'Prairie Dog Town River,' it would be 2½° of latitude too far north.

"I doubt if the Prairie Dog Town River was ever known to civilized men prior to my exploration in 1852; and, if it was ever mapped before, then I am not aware of it.

"It is very certain that the 'Prairie Dog Town River' was never delineated upon any of our maps, or designated by any Spanish, French, or English name, as were most of the other streams in that country, and it was only known to the Indians and possibly to some Mexican trader as the Ke-che-ah-que-ho-no, a Comanche appellation, the signification of which the Delawares informed me was 'Prairie Dog Town River.'

"I regarded the Prairie Dog Town branch as the main Red River, for the reason that its bed was much wider than that of the North Fork, although the water only covered a small portion of its bed, and as the sandy earth absorbed a good deal of the water after it debouched from the cañon through which it flows, it may not contribute any more to the lower river than the North Fork.

"The Prairie Dog Town branch and the North Fork of Red River, from their confluences to their sources, are of about equal length—the former being 180 miles, and the latter 177 miles in length.

"For reasons which I will presently state, I have been unable to resist the force of my own convictions, that the branch of Red River that I called North Fork of that stream was what is designated upon Melish's map as 'Rio Rojo'."

II.—*Second proposition made under the second general division.*

Which stream North Fork (so called), or South Fork (so called), was known at and before the date of the treaty, February 22, 1819. Which of these streams was in the mind of the framers of the treaty, and actually made the boundary line?

It is admitted that there was a Red River of Natchitoches; the framers of the treaty admitted it, and based their articles of agreement on this as a substantive truth, it having been known more than three hundred years, and so well known that it was made the controlling call in the boundary line for nearly 500 miles. Two calls were made on this river, both of which have since been found and verified. There is no dispute whatever about said river for a distance of over 400 miles. From the beginning corner up to the junction of Prairie Dog Town River it is the boundary line. It is only above this point that trouble is found.

The treaty in fixing this boundary called for Red River, a natural object; it was delineated on the map or plat, was known by no other name, and by actual verification on the ground has been found to substantially correspond with the description in the deed of treaty. They must control in fixing the true line, over the fact that some thirty years later another stream was discovered flowing into the first, much larger and longer, with a different name, and then, for the first time, the name of South Fork of Red River given to it. Under a proper interpretation of the treaty, and the evidence adduced, the Red River described in and intended by the treaty was that continuous stream running westwardly from the said point of beginning then and ever since known as Red River; nothwithstanding in 1852 the new name of North Fork of Red River was given to it,

and another larger and longer stream was discovered flowing into it, known by a totally different name, and that name changed so it might be applied to the previously known stream of Red River.

The correspondence between the ministers of Spain and the United States, covering a period of more than three years before the signing of the treaty of the 22d of February, 1819, shows that they were in possession of all the reliable published information concerning the Red River and the territory then being divided. Each minister offered one proposition after another, Spain seeking to fix the boundary line to the eastward and the United States westward of where it is now, under the treaty. It was claimed by Spain that Red River of Natchitoches had its source only a few leagues from Santa Fé, and the demand of the United States to make it the boundary line to its source was exorbitant and would not be considered, and it was finally agreed to follow the Red River to where the one hundredth degree of west longitude crossed it, thence north to the Arkansas River. Neither party then knew of but one Red River in that region. Another Red River was expressly mentioned to be within the interior part of the Spanish provinces—merely to distinguish it from this Red River of Natchitoches—and Melish's map, then before them, did not show the Chequeahquahono, or Prairie Dog Town River, and at the point on Red River where the one hundreth degree of west longitude was made to cross it, by Melish's map, there was no other stream for many miles above and below; and no name or reference was then made to any other stream. Hence it is fair to conclude that the Red River of Natchitoches, delineated on Melish's map, was only considered and the treaty intended to adopt and make that continuous stream, and no other, the boundary line.

By reference to the evidence in the record of Captain Marcy, H. F. Young, George B. Erath, S. P. Ross, H. B. Bee, John S. Ford, the letters of Governor Sam Houston and Governor E. M. Pease, and message of Governor O. M. Roberts, besides extracts from many ancient writings, books, and maps, covering a period of time reaching far beyond the date of the treaty of 1819; all of this tends in one direction, and most conclusively establishes the fact that the Red River of the treaty is the same stream called North Fork of Red River in 1852, and since that time has been generally styled by that name.

This mass of evidence, freely quoted from in the first part of this argument, fully establishes the fact that the Prairie Dog Town River never was known, designated, or confounded with Red River until Captain Marcy gave it that name. Marcy himself distinctly swears that it was not the Red River of the treaty, or that laid down on Melish's map, and details his reasons for this conviction, which are convincing in the extreme.

The Indians and their ancestors knew of the Chi-qui-ah-que-ho-no River, but did not and could not inhabit it; the tradition of this stream was that its waters would kill their children. Hence it was that their villages, homes, camps, trails, and hunting-grounds were upon the Red River. Again, the Indians, in giving names to streams and natural objects, use that name which describes some quality of the thing named. This being true, it would hardly be possible to mistake or doubt which of these rivers was Red River.

It distinctly appears in evidence that Red River flows through red clay formation, while Prairie Dog Town River flows through a whitish soil worked up by prairie dogs; the one causing red water the other whitish; Red River the name of one, Prairie Dog Town River the other. Fragoso, in his expedition down Prairie Dog Town River in 1788, named it Rio Blanco, or White River, no doubt for the same reasons that the Indians named this river. And Young, in his testimony, says, in his experience of twenty years residence on Red River, he could always tell by looking at the rise in Red River far below the forks from what stream the rise came by the color of the water.

The Prairie Dog Town River could never have been regarded in the true sense a river, for it is dry a very large part of every year, as the evidence given by nearly all the witnesses shows. W. A. Pitts, in his evidence, speaks of it in 1858, as follows:

"I went with a scouting party, being an old Indian hunter. We took with us Indian scouts and guides. We had two main guides, Jim Pockmark was one, and —— Doss, the other. They were familiar with upper Red River, having lived there, and their fathers before them.

"The orders given us was to keep on Texas territory. We took our course nearly due north, struck Red River near the mouth of Pease River, crossed to the north or east bank and camped. The next day we started up the east bank, the river (Red River) running nearly north; passed here the point marked by Marcy as the one hundredth degree of longitude; passed a large sand flat on the west side; it had no water visible. It looked like a sand valley 200 or 300 yards wide, with low banks on both sides. I asked the Indian guides what it was. They said it was the mouth of the 'Kechi Aque-ho-no,' in English 'Prairie Dog Town River.' It did not look like a river to me, as there was no water in it.

"That evening we recrossed Red River above the mouth of Prairie Dog Town River, and just above a grove of tall cottonwood trees, and camped on the south or west side of Red River. Our Indians, some of whom had been born on this river, as well as their fathers before them, said this stream was Red River, and that the stream below was Prairie Dog Town River. They did not use the word 'fork' of Red River, nor the words 'north' or 'south' in speaking of them.

"My knowledge of the two streams was like that I had of the town of Bonham, for instance. When I was in Bonham, the citizens called in Bonham, and I heard it called by no other name; when I was on Red River the Indians who had lived there called it Red River, and by no other name. We had been ordered up Red River, and when we got to this point the Indians told us that was Red River. I heard them talk of it, and refer to it; but they never called it anything else than Red River.

"They also spoke of the other river, and called it Prairie Dog River, or 'Kechi-aque-ho-no,' and when we passed where it mouthed into Red River they called it by these names, and that is the way I knew the names of those two rivers."

This kind of evidence could be accumulated covering a period of the last fifty years that this stream, South Fork, so called, had very little water in it most of the year. Reference is made to the testimony of Lambert and Maddox for its condition in recent years. It is fair to conclude that this river presents about the same appearance now that it did in 1819, or in 1852. It was not the dominant river of the two streams. The controlling river, as shown by the banks, flow of water, and depth, was Red River, and had always been so regarded.

From the evidence, then, we conclude that the Red River described in the treaty, independently of Melish's map, as known at and before the treaty, and as known and recognized by both nations after the treaty until 1859, some forty years, was that continuous Red River from the point of beginning westward to where the one hundredth degree of west longitude crosses it, but in 1852 named North Fork, or Red River, by Capt. R. B. Marcy.

In conclusion, we submit that the evidence and law applicable and the jurisdiction exercised fully establish the propositions described in and discussed in this report and argument, to wit:

I.

That the United States is estopped from now asserting any rightful claim to the territory in dispute.

II.

That the Rio Rojo, or Red River, delineated on Melish's map is the true and veritable stream called North Fork of Red River thirty-three years later, and which was made the boundary of the treaty.

III.

That the Rio Roxo described in the treaty, outside and independent of Melish's map, was then and had been known for nearly three hundred years; that there was but one such stream in that region called for by the treaty; it was afterwards found to substantially correspond to the treaty call, and that stream is the same stream that continued by this name for more than thirty years afterwards, until changed by an officer of the United States, without the consent of Texas.

Therefore Texas insists that the North Fork of the Red River is the true Red River of the treaty, and that the one hundredth degree of west longitude from London and twenty-third from Washington should be located, and the boundary line established and marked on said Red River, by which the territory of Greer County will be included in the State of Texas, and the boundary line of the treaty established.

Respectfully submitted.

J. T. BRACKENRIDGE,
Chairman.
W. S. HERNDON.
W. H. BURGES.
G. R. FREEMAN.

JUNE 23, 1886.

Col. S. M. MANSFIELD,
Chairman of Commission on the part of the United States.

Mr. Brackenridge entered at 1 p. m., during the reading of the argument, and assumed the chair.

Adjourned at 2 p. m. to meet to-morrow at 10 a. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Friday, June* 25, 1886.

The Commissioners met pursuant to adjournment at 10.30 a. m.

Present, all the members except Mr. Brackenridge, Mr. Burges occupying the chair for the Texas Commission.

Adjournment at 10.55 a. m. to meet at 10 a. m. to-morrow.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Saturday, June* 26, 1886.

The Commission met pursuant to adjournment at 10.25 a. m.

Present, all the members except Mr. Herndon.

The Commission on the part of the United States then passed to have the following placed on the record of the Joint Commission, which was agreed to:

Since a part of the record of the Joint Commission has been printed by the Commissioners on the part of Texas while it was in their possession, and contrary to our advice and without our approval, we feel compelled to state that we have been in no way a party to such action, which we believe to be opposed to the spirit and the letter of our instructions, the Texas Commission adding the following:

Resolved, on part of the Texas Commission, that the foregoing resolution expressed the true state of the case, and in justice to the United States Commission the Texas Commission assumes all responsibility for said printing, which is done solely for their own convenience and not for publication.

Mr. Freeman then presented and read the following "additional argument of Texas Commissioners:"

PROPOSITION.

The boundary is the one hundredth meridian on Melish's map, whether the true one hundredth meridian or not, and lies east of the junction of the North and South Forks of Red River.

AUSTIN, *June* 26, 1886.

SIR: The undersigned Commissioners on the part of Texas beg leave to submit to the Joint Commission the following additional views for the consideration of the Commission in connection with what was submitted on yesterday.

While the Texas Commission consider that under the facts and for the reasons presented the United States are estopped from claiming that the Prairie Dog Town River is the Rio Roxo of the treaty between Spain and the United States and from claiming that any stream south and west of the North Fork of Red River is that river. The undersigned members of the Commission on the part of Texas wish to say, in addition to the report heretofore submitted, that if it should be held by any competent authority that such is not the case, and that the whole question (as to the original line of boundary from the Red River to the Arkansas should be established according to the terms of the treaty) is now open as an original question without respect to any such estoppel, then they have this explanation to make of their second and third propositions and argument, viz:

Those propositions were based upon the assumption of the Commission on the part of the United States that the true meridian of the one hundredth degree of west longitude was the line intended by the treaty-makers as the line of boundary between the rivers Arkansas and Red, without respect to the line of that meridian as it was laid down on Melish's map; and further, upon consideration that section 2 of the act of the legislature of Texas providing for the appointment of the Commission seems to require that meridian to be marked by the Commission whether it be the meridian "as laid down on Melish's map" or not. The part of said act referred to is in these words, viz:

"SEC. 2. Said Joint Commission will report their survey made in accordance with the foregoing section of this act, together with all necessary notes, maps, and other papers, in order that in fixing that part of the boundary between the territories of the United States and the State of Texas the question may be definitely settled as to the true location of the one hundredth degree of longitude west from London, and whether the North Fork of Red River or the Prairie Dog Fork of Red River is the true Red River designated in the treaty between the United States and Spain made February 26, 1819; and in locating said line said Commissioners shall be guided by actual surveys and measurements, together with such well established marks, natural and artificial, as may be found, and such well authenticated maps as may throw light upon the subject, and when the main or principal Red River is ascertained as agreed upon in said treaty of 1819, and the

point is fully designated where the one hundredth degree of longitude west from London and the twenty-third degree of longitude west from Washington crosses said Red River, the same shall be plainly marked and defined as a corner in said boundary, and said Commissioners shall establish such permanent monuments as may be necessary to mark their work."

But inasmuch as the first section of said act of the legislature expressly provided that the boundary line should be run and marked "as said line was laid down in Melish's map of the United States published at Philadelphia, improved to the 1st of January, 1818, and designated in the treaty between the United States and Spain made February 22, A. D. 1819;" and the act of Congress also provided that:

"Whereas a controversy exists between the United States and Texas as to the point where the one hundredth degree of longitude crosses the Red River as described in the treaty; and

"Whereas the point of crossing has never been ascertained and fixed by any authority competent to bind the United States and Texas; and

"Whereas it is desirable that a settlement of this controversy should be had, to the end that the question of boundary now in dispute because of the difference of opinion as to said crossing may also be settled: Therefore.

"*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the President of the United States be, and he is hereby, authorized to detail one or more officers of the Army, who, in conjunction with such person, or persons, as may be appointed by the State of Texas, shall ascertain and mark the point where the one hundredth meridian of longitude crosses Red River in accordance with the terms of the treaty aforesaid"—

We have felt it our duty to present for the consideration of the Joint Commission the evidence tending to show:

That, "according to the terms of the treaty," the line of boundary between the Arkansas and Red Rivers was to be and is along the one hundredth meridian, as that line was laid down on Mellish's map, and is far to the east of the line claimed as the true meridian by the United States, and, in fact, east of the junction of the North and South Forks (so called) of Red River.

It will be remembered that the Texas Commission expressly reserved the right to offer evidence and argument on this proposition at any time during the progress of the proceedings of the Commission, in the following words:

"The issue made, alleging that the one hundredth degree of west longitude from London crosses the Prairie Dog Town or South Fork of Red River west of its junction with the North Fork of Red River, as ascertained by observations and surveys made by different parties, and under different conditions, is denied, because the same contradicts the location of said meridian line by Mellish's map made part of the treaty, which fixes the one hundredth degree of west longitude on said map, relative to certain well known and prominent natural objects, such as the Great Bend of the Arkansas River, the mouth of the Canadian River where it empties into the Arkansas, the range of the Witchita Mountains stretching along the course of the Rio Roxo on the east and north side thereof, the bend of the Red River to the northward as shown on said map, the watershed and great basin toward the source of Red River; these and others then existed, and now exist, and no doubt influenced and convinced the framers of the treaty that the one hundredth degree of west longitude was far to the eastward of the location of said meridian now contended for by the United States. * * * And upon the said issue presented upon the part of the United States the Texas Commission reserves the right at any time during the progress of these proceedings to offer evidence and argument in support of said meridian being located according to Mellish's map, made part of the treaty."

This reservation was in accordance with the assumptions stated as preliminary propositions by them to the Joint Commission, as follows, to wit:

"ASSUMPTIONS.

"1. It is assumed as a truth conceded by the Joint Commission that the State of Texas, under and by virtue of the several treaties and concessions between the United States and the Republic of Mexico and the United States and Republic of Texas is now subrogated to and entitled to every right, privilege, and title concerning the boundary in dispute to which the Kingdom of Spain was entitled under the treaty of February 22, 1819.

"2. It is assumed that the Joint Commission must ascertain and mark the point where the one hundredth meridian of west longitude crosses Red River in accordance with the terms of the treaty of 1819."

From the evidence introduced under this reserved proposition and these assumptions, we have arrived at the conclusion that the boundary line of the one hundredth meridian,

according to the terms of the treaty, lies entirely east of the forks of Red River, and touches neither the north nor the south fork of the river, and is to be "run and marked" by the natural landmarks indicating its position which are delineated on Melish's map, and it does not require astronomical observations to determine its position on the ground, and, further, that it was not contemplated or intended by the makers of the treaty that it should be so determined or ascertained.

In declaring what was agreed upon as the boundary, the makers of the treaty, after tracing the lines verbally, concluded by the words, "the whole as laid down in Mellish's map," adding, however, a single exception to this. Every part of the boundary was to be as laid down in that map with that single exception; as well one part as another; as well the line north from Red River to the Arkansas, which would seem, as those parts following along the rivers which intersected the Great Bend of the Arkansas and a lesser bend of Red River, as any other points. The single exception to the rule was, that if the source of the Arkansas River should not be found in latitude 42° north, near which the map laid it down, then the boundary Commission should "ascertain the latitude" of the source, etc., and it is worthy particular notice that the treaty did not likewise provide that the one hundredth meridian also should be "ascertained" by the Commissioners, but, on the contrary, provided that they should simply "run and mark" the line from the mouth of the Sabine to the Red River, and from the Red River to the Arkansas. The fourth clause of the treaty expressly provides just what should be done by the boundary Commissions. We submit that the terms used, "run and marked," do not include determination of the longitude of the line, and that the positive direction for the Commissioners to "ascertain" the latitude in the one case and the omission to direct them to "ascertain" the one hundredth meridian in the other, by necessary intendment, interdicted the latter. The line of the one hundredth meridian was required simply to be "run and marked" as it was laid down in Mellish's map, not as it might be "ascertained" by astronomical observations. Evidently, the position of this line was to be marked according to the plat of the land, the diagram of it incorporated in the treaty, Mellish's map, because it was to be "as laid down in that map." These are plain and simple words of no doubtful signification.

On the map which is in evidence this line is laid down as cutting the Arkansas River a little west of the northern extremity of the Great Bend, where is now situated the village known by the name of Great Bend, and just westward of and above the stream delineated on the map and corresponding to that now bearing the name of Rattlesnake Creek; very near, also, the notable point where is marked the commencement of the route of the survey of Lieutenant Pike up the Arkansas to its source, which was under the orders of the United States Government, as early as 1806. (See Mellish's map; Pike's Source of the Mississippi, Part III, pp. 107 to 100, and Pike's Diary, pp. 111 to 121.) It is also (as laid down) a degree or more eastward from the next abrupt bend from the general course of the stream above, which corresponds on the ground to that bend situated about 20 miles east of Dodge City, according to recent maps in evidence. It is likewise laid down as cutting through the eastern part of a chain of mountains which courses along the north and east side of upper Red River, corresponding (in relative positions to the other points already named) to the Wichita Mountains and the gypsum bluffs noted by Capt. R. B. Marcy. And it cuts Red River more than a degree eastward of a great right-angular northward bend of the general course of the Rio Roxo of Natchitoches, corresponding to the great right-angular bend of that river, considered in conjunction with the North Fork as a continuous, stream which is delineated on the recent maps as about 10 miles south of the junction of the North Fork and South Fork. These notable natural landmarks are all laid down on both Mellish's map and the recent maps of that region in so nearly the same relative positions as to identify them beyond question, and at the same time to unquestionably fix the position of this boundary line by a close approximation, and demonstrate that it lies to the east of the junction of the North and South Forks of the Red River. The relative positions of these several objects show that Mr. Bringer, from whose surveys Melish corrected the plates of his map from the Mississippi to this one hundredth meridian, must have had a knowledge of the relative situation of the country under its topography, and closely approximated correctness. (See Mellish's Geographical Description, evidence on the part of United States, pp. 80 and 81.) The great northward bend in the upward course of the Red River of Mellish's map, lying a little west of south from the Great Bend of the Arkansas (through which the boundary line is delineated on that map), is one of the principal features in which this stream remarked by Mellish himself.

*To illustrate what we have now suggested, we append a tracing from Gillespie's map, put in evidence by the United States, sheet No. 2, Western Territories, by Maj. G. L.

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*We have added this paragraph since the argument was read to the Joint Commission, calling their attention to it, and submitting the diagram before any reply from the United States Commission.

Gillespie, Corps Engineers, U. S. Army, bearing date 1876, upon which we have drawn that part of Mellish's map referred to, enlarged to the scale of Gillespie's map. The comparison is made by superposing the great right-angular bend of Mellish's Rio Roxo of Natchitoches upon the like bend of Gillespie's main Red River, considered in conjunction with the North Fork thereof as a continuous stream, and then projecting the Rio Roxo from that point as it is laid down on Mellish's map, but on the same scale which was used by Gillespie, together with the other streams and mountains of that region as laid down by Mellish. The red diagram represents Mellish's map enlarged, and the blue representing Gillespie's map. We have not attempted a copy of either map in every particular, but have endeavored to show from Gillespie's map the Arkansas River with its two great bends, which we have mentioned, the great sandy desert mentioned by Lieutenants Pike and Wilkinson, Rattlesnake Creek, the Salt Fork of the Arkansas, the Nenesah River, and several creeks, together with Red River and its branches about the region of the junction of the North Fork and Kecheaquehono, and the Wichita Mountains, Gypsum Bluffs, and Kechi Hills. From Mellish's map we have taken most of the streams and mountains delineated upon it, so as to show its principal outlines. It will also be noticed that between the red and blue lines for Red River below the North and South Forks we have noted the true course of the river upward from just below the mouth of the Big Wichita to the point where Captain Marcy marked the crossing of the one hundredth meridian. This is ascertained from the observation for latitude made by Captain Marcy at the point where he crossed the river just below the mouth of the Big Wichita, and from his observation of the latitude at his camp on Otter Creek at a point 20 miles north of the place of intersection of Red River by the one hundredth meridian as marked by him. (See Marcy's Red River of Louisiana, p. 20.)

The correspondence in respect to this right-angular bend between the river as laid down by Melish and the actual stream as it is now well known to be on the ground at the point about 10 miles below the junction which we have mentioned is the more striking when we consider that its upward general course, there boldly taken, is maintained beyond the junction of the Kechequehano, and up the North Fork for a distance of 50 or 60 miles to the point where it cuts through or near the western extremity of the Wichita Mountains, showing the latter to be the dominant stream. While, however, this correspondence as to the great right-angular bend is very striking, it is true that in minor respects there is not an exact and precise agreement, nor could such precise agreement be expected. We do not understand the words "the whole being as laid down on Melish's map" to mean that in every minor circumstance and particular the boundary shall conform exactly and precisely with that map, for in the nature of things that would be impossible, unless the map were in every respect an exactly correct delineation of the country, which is not true of any map. This map was understood by the treaty makers no doubt to present to view with proximate correctness real rivers with real general courses in their different parts, with real notable bends or changes of course, with real tributaries and their real junctions, as well as with real mountains and routes of survey, etc., the localities of which were susceptible of certain identification on the ground by reason of their peculiarities and distinctive character shown on the map, in respect to which, however, there might be some errors of delineation. There is nothing to indicate that the words "as laid down in Melish's map" were intended in other than their ordinary signification, which seems to be that, as to these prominent outline features of that map, the boundary line wherein it might otherwise be doubtful, must conform to the map as nearly as it might be reasonable to expect it to do so; that the map in respect to these things should be a guide to explain and resolve doubt that might arise as to any part of the boundary.

At the same time it was perfectly well understood by the intelligence which negotiated this treaty, that where artificial lines were to be considered (which represent longitude or anything else), in case of inaccuracy of their delineation, they must yield to natural landmarks as being less certain than the latter. This was the law in respect to boundaries founded in reason and universally established in the jurisprudence of the world.

It may be remarked, then, that so far as the boundary pursued the great rivers mentioned by the treaty and delineated on this map, there could be no reason for any other guide than the rivers themselves. Nature has made them fixed landmarks, and no mistake could be made about the boundary along them, unless a doubt should arise, as in the case before the Commission, as to which fork of a river was the true river.

But in case of uncertainty of this kind something to guide and indicate the intention of the treaty makers was evidently necessary, and for that purpose a diagram was adopted showing the lines of the boundary with respect to its surrounding topography, the great natural features and landmarks, by reference to which any future doubts of this kind might be resolved. Again, the meridian line of 100° west mentioned in the treaty and delineated on the map being an artificial device, and not a natural landmark, there might

be doubt, and doubtless was doubt, as to where it might be fixed if left to artificial or scientific determination. But it was not the intention of the treaty makers, as we shall see presently, to leave anything uncertain that could be made certain by them.

The one hundredth meridian had been mapped by Lieutenant Pike, as will be seen by his map, as much as two degrees to the eastward of the point near the Great Bend of the Arkansas, where he first reached that river in making a survey of that region in 1806.*

According to his map of the province of Texas (made and improved after his passage through Texas, and after extensive intercourse with Malgares, a Spanish officer who had been sent to survey that region of country), there was a fort located high up on the Red River of Natchitoches, immediately north of the head of the Trinity River, noted by him as Fort Yawayhays, corresponding in relative position to the head of the Clear Fork of the Trinity River to the old Spanish fort of Pressler's map of Texas, in Montague County (see sketch of Pressler's map), which was evidently the point where Fragoso tarried for six days in making his survey in 1788 (see Fragoso's Diary, Ev. of Texas Com., Exhibit A, p. 15), and which he called the "Taguayase Villages."

Now it will be seen from his map aforesaid that Pike had laid down the one hundredth meridian as intersecting Red River just about one degree west of that fort. Its position was no doubt as well known to the parties to the treaty as it is to-day. (See Pressler's map, and Maddox's testimony.)

But with Pike's delineation at command, it appeared to the framers of the treaty as a fact that it was not a safe guide, for within a few previous years that country had been carefully surveyed by Mr. Bringer from the Mississippi up to the line of the twenty-third or one hundredth meridian discovered by him, as he supposed, to intersect the Arkansas River two degrees west of where Pike had located it (see Melish's geographical explanation put in evidence by the United States); and Mr. Melish having embodied and published the results of Mr. Bringer's survey in his map, it was made known to the framers of the treaty that a more reliable survey than Pike's had shifted this meridian line from the east side of the Great Bend of the Arkansas, where Pike had marked it, to about two degrees westward, so that it now appeared to intersect that river west of that bend and between it and the notable South Bend of the river.

Whether this last determination was correct or not could not be known. But evidently it was deemed more reliable than that of a distinguished and faithful officer of the United States Army, and whatever opinion was really entertained of Melish himself by the shrewd diplomat De Onis, he evidently thought highly enough of this survey of Mr. Bringer, by which Melish's map had been so recently corrected, for both he and Mr. Adams determined to make it the basis and means to fix and determine clearly and unmistakably the line they were about to adopt. This diagram—the map of Melish corrected by Bringer's recent survey—furnished the means of avoiding the uncertainty of a meridian not fixed on the ground by any natural landmark, such a meridian, we may be permitted to remark, as that found and mapped by Lieutenant Pike, in 1806, as intersecting the Arkansas River far to the east of the Grert Bend; by Bringer, in 1817, shifted two degrees farther west, cutting the Arkansas just west of the Great Bend and Red River about one and one-fifth degree east of its right-angular bend, before described, and so laid down on Melish's map; by Captain Marcy, in 1852, again shifted so as to cut Red River only just a little east of that bend; and by still another distinguished and able officer, in 1859, again shifted westward still another degree; thus in the period of fifty-three years making three several migrations, and sweeping over a vast region of country 200 miles from east to west and 160 from north to south, and making a movable meridian if not a crazy one, and this, according to scientific determinations, by three separately acting, educated, and skilled topographical engineers of the U. S. Army, and a private citizen who surveyed it for the express purpose of publishing a map—men of the highest character and noted for their fidelity and ability. We say a simple diagram, the map showing the line of the boundary at certain fixed localities, marked by great natural objects, avoided the uncertainty thus demonstrated by both previous and subsequent events. Because, in the vicinity of the northern extremity of the line as laid down on the diagram, there was an unmistakable natural landmark, a well-defined bend of the river there intersected by it, and on either side of it were other great natural landmarks hereinbefore referred to.

These corresponded to the "invariable points, marked by nature, to fix the divisional line between the possessions of the Union and those of the Crown of Spain in a manner never to admit of doubt or controversy hereafter," which, we shall see, the parties to the treaty deemed "essential" and not to be lost sight of by them.

We have a striking illustration of the wisdom of providing this diagram of the boundary in the obvious facts already alluded to, especially the fact that recent geographers

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*This and the three following paragraphs were modified after we had opportunity to examine Pike's map, and the attention of the United States Commission was called to the fact before their reply.

and surveyors have laid down this one hundredth meridian of west longitude in possession far to the west of where it is indicated to be in the diagram of that line in the treaty—that it is far to the west of the Great Bend of the Arkansas, through which the line cuts on the map of the treaty, and far to the west of the great chain of mountains and hills which this diagram places to the west of it and to the west even of the more western line which was proposed between the two powers for the boundary and rejected because it was too far west, the line connecting the southern bend of the Arkansas, 20 miles east of Fort Dodge, with a bend of Red River as proposed by Mr. Adams to Luis de Onis. (Exhibit A, Evidence Texas Commission, page 8).

It is impressively obvious from all these facts why it was deemed important to have some means of making this line definite and fixed, so that the evident purpose of the treaty-makers to pass eastward from the line previously proposed by Mr. Adams might not be defeated, and why the diagram of Melish's map was adopted. It is to be remarked also that the topographical features of the map, its mountains, bends of rivers, junctions of rivers and creeks, roots of surveying expeditions, and meridian lines with their relative positions, were all calculated to secure the certainty sought, and were all alike parts of the plat, and were all alike needful to determine the location of this boundary line in a manner to make it certain, and were alike adopted as a part of the treaty, because these were the very parts of the map that pointed out how the line was laid down.

But if there could be any doubt as to the purpose which led the treaty-makers to use the words, "the whole being as laid down in Melish's map," we think it must be removed by considering the steps by which they arrived at the adoption of these words as part of the treaty. This is not done to explain the meaning of those terms, for that would seem to be clear, but to show that the parties themselves clearly indicated to each other before their final adoption the sense in which they understood and used them.

The parties to the treaty were in controversy over the vast territory stretching from the Mississippi to the Pacific Ocean, and from the Missouri to the Rio Grande. (See Exhibit A of Evidence on part of Texas, pages 1 and 2.) They were as wide apart as these limits, but they gradually approached each other, Mr. Adams receding from the west and south, and Mr. De Onis from the east and north, till they met upon a compromise boundary line, the Spanish envoy struggling all the while to retain as much territory eastward and northward as possible, while the representative of the United States, with a determined arm, was reaching as far to the west and south as practicable. (See Diplomatic Correspondence, Exhibit A, pages 1 to 10.)

But throughout the negotiation the parties evinced their purpose to secure a boundary as far as practicable marked and made certain by fixed and stable natural landmarks, as appears from the following extracts from the correspondence between them:

[Statement of Luis de Onis in letter to the Secretary of State, January 16, 1817.]

"I took the liberty to propose to you * * * that the two powers * * * should proceed with good faith to fix limits between them, which should be mutually convenient, which should not be liable to controversy, or be unknown to or violated by the respective subjects of each. * * * If you should propose to me on the part of this Government to make the Mississippi the frontier, I should see in that proposition a disposition on the part of the United States to offer some equivalent, and I would recommend it to the consideration of His Majesty as a fixed and stable limit to assure the peace and tranquility of the two nations." (Vol. 4, American State Papers on Foreign Relations, page 438.)

[Extract from letter of Don Luis de Onis to John Q. Adams, Secretary of State, Washington, December 29, 1817.]

"I also acquainted you that the King, my master, would condescend to cede the two Floridas to this Republic, in consideration of an exchange or an equivalent which might be useful or convenient to Spain. But as this exchange or equivalent must consist of a territory belonging to the United States, and which may offer invariable points, marked by nature, to fix the divisional line between the possessions of the Union and those of the Crown of Spain in a manner never to admit of doubt or controversy hereafter, his Catholic Majesty caused certain proposals for the said exchange." * * * (*Id.*, 452).

[Extract from letter of J. Q. Adams to Luis de Onis, January 16, 1818.]

* * * "The President considers it would be an unprofitable waste of time to enter again at large upon topics of controversy which were * * * so thoroughly debated. * * * I am instructed by the President to propose to you an adjustment of all the differences between the two countries by an arrangement on the following terms:

"(1) Spain to cede all her claims to territory eastward of the Mississippi.

"(2) The Colorado* from its mouth to its source, and from thence to the northern limits of Louisiana, to be the western boundary, or to leave that boundary unsettled for future arrangement." * * * (*Id.*, 464).

[Extract from letter of Luis de Onis to J. Q. Adams, February 1, 1819.]

* * * "Considering that the motive for declining to admit my proposal of extending the boundary line from the Missouri to the Columbia, and along that river to the Pacific, appears to be the wish of the President to include within the limits of the Union all the branches and rivers emptying into the said river Columbia, I will adapt my proposals on this point so as to fully satisfy the demand of the United States without losing sight of the essential object, namely, that the boundary line shall, as far as possible, be natural, and clearly defined, and have no room for dispute to the inhabitants. * * *

It appears from these extracts that it was deemed "the essential object" * * * that the boundary line should, "as far as possible, be natural and clearly defined," and that the country about it "should offer invariable points, marked by nature, to fix the divisional line between the possessions of the Union and those of the Crown of Spain in a manner never to admit of doubt or controversy hereafter." Accordingly, with this view, Mr. De Onis proposed the Mississippi from its source to its mouth, while Mr. Adams proposed for a part of the boundary "the Red River to its source, touching the chain of the Snow Mountains, or thereabouts, as marked on Melish's map."

Mr. De Onis, rejecting this proposed limit as altogether inadmissible because of its proximity to Santa Fé, the capital of New Mexico, suggested instead of it that river, for a short distance, and the Arkansas River from the ninety-fifth meridian west longitude to its source, and the ninety-fifth meridian between the two rivers, not referring to Melish's map at all; whereupon Mr. Adams, yielding eastward some four hundred miles, proposed the Red River from near the west line of the State of Louisiana upward to a direct line connecting its northernmost point of the bend between the one hundred and first and one hundred and second meridians of west longitude with the southernmost point of the bend of the Arkansas situated between the same meridians, and the latter river from its said bend to its source, etc., the whole to be as laid down on Melish's map.

Now it will be observed from that map, which is in evidence, that between the one hundred and first and one hundred and second meridian it lays down a very striking bend of the Arkansas River, corresponding to the first considerable abrupt bend in the course of that river above the northern bend, now well known by the characteristic appellation of the Great Bend, as delineated on modern maps in evidence. The relative position of it to the Great Bend appears to be about southwest at a distance of about 70 miles, more or less, as shown by Melish's map, recent maps in evidence, and the diary of Lieutenant Pike, and on recent maps is noted at about 20 miles east of Dodge City.

The localities of these bends of the Arkansas River had both been brought to view by Lieutenant Pike, of the U. S. Army, in his survey up that river from the point of the lower bend; and their relative positions to each other and to the Pawnee village and the Great and Little Osage villages were well known to Mr. Adams, as well as to the Spanish Government, through either the survey of Lieutenant Pike or the expedition of Lieutenant Malgares, of the Spanish Army, contemporaneous with that of Lieutenant Pike.

Pike's survey had been made by the order of the United States Government with special reference to getting information of the topography of that region, as appears from the following extracts from his orders and his preface to his Sources of the Mississippi (page 18 of Exhibit A, Ev. of Tex. Com., and page 4 of preface of Sources of the Mississippi):

"It is an object of much interest with the executive to ascertain the direction, extent, and navigation of the Arkansas and Red Rivers; as far, therefore, as may be compatible with these instructions and practicable to the means you may command, I wish you to carry your views to those subjects, and should circumstances conspire to favor the enterprise, that you may detach a party from a few Osage to descend the Arkansas under the orders of Lieutenant Wilkinson or Sergeant Ballinger, properly instructed and equipped to take courses and distances, to remark on the soil, timber, etc., and to note the tributary streams. This party will, after reaching our post on the Arkansas, descend to Fort Adams and there await further orders; and you yourself may descend the Red River, accompanied by a party of the most respectable Comanches, to the post of Natchitoches, and there receive further orders.

"Wishing you a safe and successful expedition, I am, sir, with much esteem and respect, your obedient servant,

"JAMES WILKINSON.

"To Lieut. Z. M. PIKE."

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* Colorado is the Spanish word for red.

"The great objects in view by this expedition, as I conceived in addition to my instructions, were to attach the Indians to our Government and to acquire such geographical knowledge of the southwestern boundary of Louisiana, then claimed to include that region, as to enable the Government to enter into definite arrangement for a line of demarkation between that territory and North Mexico." (Pike's Sources Miss., p. 4.)

The expedition of Malgares was made the same year, 1806, and for the like purpose of information in reference to the localities of that country, and for the additional purpose of intercepting and defeating the expedition of Lieutenant Pike. Thus were the two Governments well informed as to these two localities and their relative positions to each other and the surrounding country. Both of the treaty powers, by their agents, had been on this precise ground. (See Exhibit A, Ev. of Tex. Com., pp. 19 to 21, pp. 22, 23; also Lieutenant Wilkinson's report, Exhibit A, Ev. Tex. Com., p. 23.)

Lieutenant Pike, through three or four several independent sources, received an account of the expedition of Malgares from Santa Fé, 233 leagues (about 700 miles) down Red River "as far as the Sabine," with a force of several hundred men, and thence with the same force through the region of the Great Bend of the Arkansas, where he himself found their road and recent camps, and therefrom estimated their number, and thence to the Pawnee and Osage villages, each account corroborating the others, and he gives a memorandum of the orders under which it was undertaken, in which he says "they descended the Red River 233 leagues, met the Grand Bands of the Tetaus" [Comanches], etc. (Pike's Sources of the Mississippi, p. —.)

On the 28th of February, 1807, he entered in his diary these words: "We marched late. One of the Frenchmen [of the Spanish force which intercepted him] informed me that the expedition which had been at the Pawnee had descended the Red River 233 leagues [about 700 miles] and from thence crossed to the Pawnees, expressly in search of my party. This was afterwards confirmed by the gentleman [Malgares] who commanded the troops." (Pike's Sources of the Miss., p. 206.) We may add that it also corroborated and corresponded with the information received by him from the Pawnee hunter five months before "that a party of three hundred Spaniards had lately been as far as the Sabine." (*Id.*, p. 140.)

This officer (Pike) had made observations for latitude and longitude and kept the courses and distances of each day's travel, and all of their observations up to his arrival in the vicinity of the Great Bend of the Arkansas River were preserved and transmitted to his Government from that point. From that bend he continued his survey up that river, while Lieutenant Wilkinson, who accompanied him to that point, descended the river to its mouth, noting the junctions of its tributaries and the distinctive features of the country. From this survey the map of Melish was constructed and afterwards corrected by Mr. Bringer's more recent and extensive survey as to this region. (See Melish's map; Pike's Diary, Exhibit A, Ev. of Texas Com., pp. 18 to 24; Melish's explanation of his map; Doc. Ev. of U. S. Com., V; also Pike's map accompanying his report, which has come into our hands since the writing of this argument.)

We invite special attention to the following extracts from Melish's geographical description given in evidence by the United States Commission, on pages 80 and 81 of our printed pamphlet:

"In constructing the map recourse was had to the following materials: * * * and as to the delineations of the mountains and style of the work from Arrowsmith's. Information regarding the Territories was principally procured from the Land Office at Washington. The Mississippi River and the higher parts of the La Platte, Osage, Arkansas, and Red Rivers, with the adjacent countries, are delineated from Pike's travels. It is a tribute of respect justly due to the memory of that enterprising traveler and brave officer, to say that the information furnished by him has been of great value to this map, and the memorial of his adventures has accordingly been perpetuated by the delineation of his route upon its surface, not only through Louisiana, but also through the Spanish internal provinces.

"Before closing this part of the subject it may be proper to notice several important alterations and additions that were made while it was in progress, because this will have the double effect of showing the great pains that were taken to render the subject complete, and of bringing into view the works of several very meritorious laborers in the vineyard of geography. After the plan work was wholly finished, Mr. William Darby and Mr. Lewis Bringier arrived in Philadelphia with manuscript maps of Louisiana, and of great value and importance. Mr. Darby's map embraced the whole of the State of Louisiana, principally from actual survey, and more accurate materials than have been produced heretofore of the country east of it to Pensacola, and the country west nearly to the Rio Bravo del Norte.

Mr. Bringer's map embraced the whole of that part of the Missouri territory known by the name of Upper Louisiana, from the northern boundary of the State of Louisiana to above Saint Louis, and from the Mississippi to the twenty-third degree of west longi-

tude. An arrangement was immediately formed with these gentlemen by which the result of their information was incorporated into this map. The old work was accordingly erased from the plates and the new substituted at great labor and expense." * * *

This surveying expedition of Pike furnished his Government quite a fund of accurate data and information about the region of the two great bends of the Arkansas, which particularly concerned the two governments in considering the proposed line of Mr. Adams as to its intersection with this stream, and which, in connection with Bringer's survey, also served to identify its point of intersection with Red River. He embodied and published this information, together with an account of other expeditions made by him, under the title of "Sources of the Mississippi," in the year 1810, at Philadelphia, illustrated with maps and charts, as appears upon the title page. (See Pike's Sources of the Mississippi.)

We have had access to a copy of this work, from which, however, the map had been lost. But we have been unable to see copies of his maps until since the body of this argument was written. We have had them photographed and propose to offer them in evidence.

A few extracts from "The Sources of the Mississippi" will suffice to show the character of the information it gave, and will be found apropos to the subject in hand. He wrote as follows:

"As you approach the Arkansas on this route (the route from the Pawnee village), within 15 or 20 miles, the country appears to be low and swampy, or the land is covered with ponds extending out from the river some distance. The river where I struck it is nearly 500 yards wide from bank to bank; those banks not more than 4 feet high, thinly covered with cottonwood. The north side, a swampy, low prairie, and the south, a sandy, sterile desert. From thence about half way to the mountains the country continued the low prairie hills, with scarcely any streams putting into the river; and on the bottom many bare spots, on which, when the sun is in meridian, is congealed a species of salt sufficiently thick to be accumulated, but it is so strongly impregnated with nitric qualities as to render it unfit for use until purified. The grass in this district on the river bottoms has a great appearance of the grass on our salt marshes. From the First South Fork (see chart) the borders of the river have more wood, and the hills are higher, until you arrive at its entrance into the mountains." (Pike's Sources of the Mississippi, Appendix to Part II, p. 6.)

The report of Lieutenant Wilkinson, found in the same volume, described the same sandy desert, and also numerous salines entering the Arkansas from the southwest, along his journey on the southwest side as he passed downward toward the southeast from the Great Bend. He said: "On the 1st, 2d, and 3d of November I marched over high and barren hills of sand, and at the close of each day passed strongly impregnated salines, and perceived the shores of the river to be completely frosted with niter.

"The face of the country as I descended looked more desolate than above, the eye being scarcely able to discover a tree, and if one was discovered it proved to be a solitary cottonwood, stinted in growth by the sterility of the soil. * * * On the 25th I again attempted the navigation of the river, but was unfortunate, as at first. * * * The following day I passed the Negracka, at whose mouth commence the craggy cliffs which line a great part of the shores of the Arkansas. * * * The night of December 2 was intensely cold, but hunger obliged me to proceed, and we fortunately reached the mouth of the Neskalonska River without accident or injury, excepting that one of my men got frosted. This day we passed two salines which enter on the southwestern side." (Pike's Sources of the Mississippi, pp. 26 to 28.)

We have given these extracts to call particular attention to how well informed both governments were in respect to the particular locality through which Mr. Adams proposed his line to connect the South Bend of the Arkansas with a North Bend of the Red River, and to the probable reason for this particular proposition.

It is to be remembered that this information was procured by the United States with special reference to a divisional line of demarkation between the territories of the two governments (see Preface, p. 4, of Pike's Sources of the Mississippi); and as it had been published to the world in the year 1810, it is evident Mr. De Onis was familiar with it when, in his letter to Mr. Adams, of February 1, 1819, he said: * * * "it must be indifferent to them [the United States] to accept the Arkansas instead of Red River as the boundary. This opinion is strengthened by the well-known fact that the intermediate space between those rivers is so much impregnated with niter as scarcely to be susceptible of improvement." (American State Papers on Foreign Relations, vol. 4, p. 616.) He was doubtless equally well informed about it also through the expedition of Malgares, made by order of his own Government, the developments of which, as we have seen, had in like manner become known to Mr. Adams. It was then twelve years subsequent to both these expeditions.

The desolate character given this region by Lieutenants Pike and Wilkinson doubtless suggested it to Mr. Adams as the *situs* for the boundary line, since his Government was

desirous of making an uninhabited desert of 30 leagues in width along the boundary. This had been proposed in a letter of Mr. Ewing, minister of the United States at Madrid, of August 9, 1818, to Don José Pizarro, first secretary of state of the King of Spain. (See American State Papers on Foreign Relations, vol. 4, p. 522.) The salines, sandy desert, and great bends of the Arkansas River, and other general features noted by the two faithful officers from whom we have quoted, which Mr. Adams found noted on Melish's map, furnished the means (in connection with that map, which he made a part of his proposition) of fixing and identifying the line he proposed beyond the possibility of a doubt.

It is to be observed that Pike noted in his diary the particular bend of the river referred to in the proposition of Mr. Adams. (See entries on October 24, of the southwest course of the river above his camp; these entries till November 2, when he reached the point where the river "turned to the northwest, hills changing to north side of river.") (Exhibit A, Ev. Tex. Com., pp. 20 and 21.)

His report had been published, and both parties to the treaty were presumably in possession of it, and well informed of this particular locality. Melish had drawn from it, and based his map of the upper Arkansas upon it, and traced the route of this survey from just below this point upon its face (see Melish's book, extract Evidence on the part of the United States), and had attempted to correct Pike's delineation of the hundredth meridian, so as to make it cut through the sterile desert in the vicinity of the two great bends.*

On comparing Melish's map with the natural landmarks on the ground, or as delineated on the recent maps in evidence, the remarkable southern bend of the Arkansas referred to in this proposition of Mr. Adams, and found on Melish's map between the lines marked for the one hundred and first and one hundred and second meridians, is at once recognized as the same shown on these recent maps as situated about 20 miles east of Dodge City, and as the first considerable bend of the river above what is known as the Great Bend of the Arkansas before mentioned. It will at the same time appear that while Melish's map has the meridians on one side of this bend numbered 101, and on the other 102, the recent maps have them numbered 99 and 100 respectively. (See our red and blue diagram.) But this discrepancy in numbering these meridian lines does not prevent the identification; for the great topographical landmarks of the adjacent and surrounding regions delineated on Melish's map, which we have already more than once referred to, place the identification beyond question.

Mr. Adams's proposition to connect this notable bend with another between the same meridians on Red River by the shortest line between them, which would have crossed the desert region described by Lieutenants Pike and Wilkinson, was, however, rejected by the Spanish envoy, who was very averse to a boundary so far west and reaching so near the capital of New Mexico. He, however, proposed instead a line more than a degree farther east, at the one hundredth meridian "according to Melish's map," which would cross the same desert region.

"The boundary line between the two countries shall begin on the Gulf of Mexico at the mouth of the river Sabine, in the sea; continuing north along the middle of the river to the thirty-second degree of latitude; thence by a line due north to the thirty-third degree of latitude where it strikes the Rio Roxo of Natchitoches (Red River), following the course of the Rio Roxo to the westward to the one hundredth degree of longitude, and thirty-three and one-fourth degree of latitude, where it crosses that river; thence by a line due north by the said one hundredth degree of longitude from London according to Melish's map, till it enters the river Arkansas; thence along the middle of the Arkansas." * * *

But did he imagine for one moment, or did Mr. Adams conceive that this line, proposed under these circumstances, might in fact be the west of the line just rejected? Was it possible for a sane mind to conclude that such a thing might be? The map referred to showed it to be eastward of the line proposed by Mr. Adams, and that it intersected the Arkansas River in the immediate vicinity of the Great Bend, which was both below and eastward of the south bend of Mr. Adams's line. It was of course less advantageous to the Government of Mr. Adams, and more advantageous to his own than the one just rejected. None but a line farther east could be so. Mr. De Onis was looking for and demanding "invariable points marked by nature to fix the divisional line," and as an essential object he required that the boundary line "as far as possible be natural and clearly defined." The boundary he proposed was for the most part natural; and was not the balance "clearly defined" by declaring it to be a line running due north by the one hundredth degree of longitude from London according to Melish's map? He proposed the line should be "according to Melish's map," which was substantially

*These two last lines were added after the reading of the argument, when we had examined Pike's map.

agreed to by Mr. Adams, since it was agreed in the treaty that the whole boundary (with the exception before noted) should be as laid down in Melish's map.

Melish's map was thus in effect incorporated with the treaty, and, it would seem, became as much a part of it as any other part for the purpose of showing the relative situation of this line upon the face of the country to the natural landmarks therein delineated; for the treaty itself declared the boundary should be as laid down on that map. Shall it be said that a qualified call for an artificial line not then known, not yet certainly known, shall control the call for a line intersecting the Great Bend of the Arkansas, and fixed in its relative situation to many other well-defined natural landmarks, by the express delineation of this map? It seems to us that this would contradict reason—would be preposterous. What authority can be adduced to support the proposition that the natural landmarks of the diagram or map should yield to an artificial line existing then only in imagination, and unmarked on the ground? Is not the settled law to the contrary? Those natural landmarks were a part of the treaty. Have we not found from the facts and circumstances of the case a necessity for just such a limiting and controlling factor as a diagram of natural objects to show just how this line was intended to be, in order to make that certain which would otherwise have been uncertain? If not for this purpose, for what purpose was it adopted? It could not render the rivers of the boundary more certain, for nature had fixed them and made them invariable, and they were well known. But in making his proposition, Mr. De Onis could not in the nature of things be certain that the absolute one hundredth meridian was east of this line through the south bend of the Arkansas, which he had just rejected, for it might, by more accurate observations than those by which Melish had attempted to lay it down, be determined at a point farther west than the line he had rejected, since Bringer and Melish had so recently altered Pike's delineation of it and made it appear two degrees farther west than Pike. He did not, therefore, call for it without qualification. He wished to avoid ambiguous language. There was but one true meridian. Why, then, did he use the qualifying words "according to Melish's map?"

Had he intended the real one hundredth meridian, would he not have proposed the one hundredth meridian simply, without the additional words "according to Melish's map?" Why did he add these words? Was it not to confine the line to the Great Bend and make it "clearly defined," which with him was an "essential object?" Was it not to avoid the very thing now being insisted on before this Commission, the shifting of this line from where Melish laid it down at the Great Bend to a distant locality abjured by the treaty makers as too far west, which would do violence to the intentions of both parties?

Was it not deemed as essential to have this line as clearly defined as any other? And did he, in full view of the natural landmarks, then before him on the map, which would, if called for, unmistakably define this line, carelessly fail to call for them; or did he, on the contrary, by making that map his diagram of the line, intend it as a call for the natural objects which is shown in contact with the line and in close proximity to it? This line proposed by Mr. De Onis was adopted, the words "according to Melish's map" being substituted by the words "as laid down in Melish's map," applied to the whole boundary.

Now, is it not incredible that the ministers of these two great nations should leave a certain line which could so easily be fixed and made certain? It is not utterly incredible that they intended to leave the line uncertain, so that when determined it might, as it claims it does, fall far to the west of the line which both parties had agreed to reject as too far west and more than 70 miles, perhaps, west of the line marked on the map as the line agreed upon, or so that it might the like or great greater distance eastward of the line agreed upon as laid down on the map, as Lieutenant Pike was known to have laid it down? (See Pike's map.*)

We submit to the candid judgment of the Commission on the part of the United States, that no rational mind, after reading the correspondence which we have cited, in the light of the facts we have now adduced, can doubt that both Mr. Adams and Mr. De Onis understood the line of the "one hundredth degree of longitude according to Melish's map," offered by De Onis, and afterwards adopted, was a line situated to the eastward of the line through the south bend of the Arkansas proposed by Mr. Adams, and intersected the Arkansas in the vicinity of the Great Bend. If this be so, it follows as an inevitable conclusion that this line, offered and understood and afterwards adopted by the treaty makers, lies far to the east of where the true one hundredth meridian, west longitude, is claimed to be by the United States, since a line drawn south from any point in the vicinity of the Great Bend will pass eastward to the junction of the North and South Forks of Red River and will touch neither of those streams, and our proposition is maintained. We further submit that the conclusion is irresistible that the one hundredth meridian, as laid down on Melish's map is definitely fixed to a certain

*This reference to Pike's map we have added since the reading of our argument.

locality, and may be run and marked by the natural landmarks delineated on Melish's map (without the aid of astronomical observations) to a close approximation of correctness, sufficiently close to enable a boundary commission to run and mark its position exactly on the ground as these great landmarks fix it—sufficiently close to avoid any great violence to the intention and expectation of the treaty makers, such as would result if the boundary were removed from the neighborhood of its original position, cutting the Great Bend of the Arkansas and the eastern extremity of the Wichita Mountains, to the position westward of those mountains, and near 120 miles from where it was understood to be by the men who framed the treaty—thereby depriving the State of Texas of nearly 14,000 square miles of territory which the treaty makers evidently conceded to the Spanish Government as a part of Texas.

G. R. FREEMAN.
J. T. BRACKENRIDGE.

Col. S. M. MANSFIELD,
President of the Boundary Commission on the part of the United States.

I concur in the foregoing to this extent: I believe that the treaty meant the meridian as laid down on the map of Melish, whether the true one hundredth meridian or not.

W. H. BURGESS.

The Commissioners then, at 12.15 p. m., adjourned to meet Wednesday at 11 a. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Tuesday, July* 6, 1886.

The Commission met at 11.15 a. m., pursuant to agreement.

Present, all the members except Mr. Herndon.

The following letters were ordered placed on the record, explaining why the meeting had not been held pursuant to the last adjournment:

OFFICE UNITED STATES BOUNDARY COMMISSION,
Raymond House, Austin, Tex., June 29, 1886.

SIR: We have been surprised to learn recently that one of the Commissioners on the part of Texas desires and intends to review our paper. The report and argument of the Texas Commission, signed by all the members, distinctly states: "We do not deem it profitable to enter upon a special denial and answer of each position assumed and argued by the Commission on the part of the United States. It is presumed they have carefully examined the points claimed, and would not change the views now declared unless convinced by such an array of evidence and cogency of reasoning as could not properly be indulged in by us in such answer without manifest neglect of our affirmative issues. Therefore the Texas Commission adopts a different method, and proposes to answer each and every position, argument, and conclusion upon which a difference is expressed, by the argument and conclusions hereinafter presented, on the affirmative issues of Texas involved."

This action on the part of the Texas Commission has put upon us the necessity of reviewing your papers in detail, and if after this work is over we are to have the subject opened from the beginning, we do not see when or how anything final can be reached. Major Brackenridge's paper embodying his remarks made at the last meeting has not yet appeared, and we do not think it advisable to present any further statement until we have heard all that is to be said in reply to our last one.

If the Texas Commission desire at this late date to change their course of proceeding and review our paper, we will be compelled to delay our reply until we shall have due time to consider all that may be said.

An early reply to this letter will greatly facilitate the progress of the work before the Joint Commission.

Very respectfully,

S. M. MANSFIELD,
Major of Engineers, Bvt. Lieut. Col. U. S. Army,
Senior Member of the United States Commission.

Maj. J. T. BRACKENRIDGE,
Chairman Texas Boundary Commission, Austin, Tex.

OFFICE OF THE TEXAS BOUNDARY COMMISSION,
Austin, Tex., June 29, 1886.

DEAR SIR: Your communication of this date expressing surprise, etc., has this moment been received through Commissioner G. R. Freeman, to whom it was addressed on the envelope covering it.

I have not been aware of Mr. Freeman's particular wish to review your argument until now. He informs that the paper containing your argument was delivered, as he supposes, to Commissioner Herndon, who prepared the argument signed by all the Texas Commissioners, and that since its supposed delivery to Colonel Herndon (who is now absent from the city) he has not had any opportunity to examine it, it having been, as he is informed, placed by Commissioner Herndon in the hands of the printer to multiply copies of it for the convenient examination by the members of the Texas Commission, and I may add that I, myself, have, for the like reason, never seen it. Commissioner Freeman also informs me that he has not, up to this time, had access to the manuscript of it, because it is still, at this writing, in the hands of the printer, but now about ready to be delivered in printed form. It has been his and my wish, expectation, and intention to examine it carefully, and give it a respectful consideration and review; which desire, he tells me, he expressed to you verbally on yesterday, and he understood you to indicate that it would be agreeable to the Commission on the part of the United States if he should do so.

When the argument signed by all the members of the Texas Commission was presented, you will remember, it was with a verbal explanation before the Joint Commission that it was the wish of some of the Texas Commissioners to present their views upon an issue not touched by your argument; and that time for the preparation of these views in writing was desired, and that thereupon the Commission took a recess from Thursday morning till Friday and from Friday till Saturday to allow time for the preparation of these views, when they were read in joint session. You will further remember that then the views of myself were verbally presented, and it was suggested that it was desirable that I should reduce them to writing and submit them to the Commission in that form, and that it was informally agreed that I should do so, and the Commission then adjourned over for five days for the purpose of giving time to the United States Commission to prepare a reply to the arguments of the Texas Commissioners.

The Joint Commission has not since been in session, and the Commission on the part of Texas has had no meeting.

But as Commissioner Freeman and myself, for reasons stated, have not had the opportunity to consider your argument with the manuscript of it before us, the want of opportunity being in no sense chargeable to us, it would seem reasonable that we should have the opportunity afforded us. You are, I believe, aware of our unremitting attention to the business before the Joint Commission, and in view of the importance of the duties devolving upon the Joint Commission, and of the fact that it is the object of prime importance that we adopt every means to come to an agreement, it does not occur to me that this suggestion of a review of your argument comes at a "late day." I hope, therefore, it will meet with the approval of the Commission on the part of the United States that we have a reasonable time, say five days from to-morrow morning, exclusive of Sunday, to prepare for your consideration such suggestions and views as we think pertinent and appropriate. It will be remembered by you that notwithstanding the words you quote from the first argument presented by the Texas Commissioners, that argument was accompanied with the explanation that another argument would be presented, supporting an issue not touched by you, and for the preparation of which the Commission then took a recess.

It is due as many as three out of four of the Texas Commissioners to say that each of them then contemplated presenting, also, a separate written argument, and they were unfortunate if they did not make the fact understood by the Joint Commission. It would have been preferable to the Texas Commission that the Commissioners on the part of the United States should have had all the arguments before them before making their reply, but it was understood by us to be the wish of the Commission on the part of the United States to take them in hand as they might be prepared.

Should it be agreeable to the Commission on the part of the United States to receive and consider the additional arguments suggested, that of Commissioner Freeman and myself, we hope to present considerations worthy your serious attention and worth the delay it may occasion.

Respectfully,

J. C. BRACKENRIDGE,
Chairman of Board of Commissioners on the part of Texas.

Col. S. M. MANSFIELD,
President United States Boundary Commission.

Mr. Brackenridge then presented and read the following:

ARGUMENT OF J. T. BRACKENRIDGE ON THE CLAIM OF TEXAS TO GREER COUNTY.

Outlines of the argument.

After a careful study of facts and history I have come to the conclusion that the proper boundary between the Indian Territory and Texas fixes the county of Greer in the State of Texas; and the right of Texas thereto is beyond dispute.

In discussing the question of boundary between the Indian Territory and Texas, as involving the right of Greer County, I will present historical facts and arguments on the following subjects:

1. Early history of the settlement of the valley of the Mississippi, and explorations.
2. Review of the operations of Commissioners heretofore appointed to settle the question of the boundary of Texas.
3. Argument proving the north branch of Red River, as now recognized, is the true Red River as meant and understood by the treaty of 1819 between the United States and Spain.
4. Argument showing that well-known and boldly-defined natural landmarks guided Count de Onis and John Quincy Adams in the division of the territory between the United States and Spain and not the true one hundredth meridian as now established.
5. History of the undisputed occupancy of Greer County by Spain from the settlement of Santa Fé up to 1828, afterwards by Mexico up to 1836, then by the Republic of Texas up to 1845, afterwards by the State of Texas up to this time—covering a period of one hundred and seventy years. This occupancy was recognized by the Governments of France and the United States acquiescing in the line of this boundary, thus fixing title by prescription.

The effects on the civilization of the age by the occupancy of the disputed territory by the white race, and by the appropriation of the moneys arising from the sale of the land to the education of the masses, as distinguished from the effect of occupancy by the Indians, who have not until recent years set up claim to the land.

In discussing these points I have been compelled to deviate from following the propositions exhaustively, each in turn, logically; but the entire arguments presented embrace the facts and reasons on the outlines presented.

It will be understood that I have not endeavored to exhaust the arguments that substantiate the justice of the claim of Texas to Greer County. I have occupied only a portion of the field of facts and arguments that prove the claim of Texas to the territory. My associate Commissioners have occupied with their papers, that are presented, other branches of the subject.

Argument.

The early settlements of the western portion of the Mississippi Valley, embracing the Missouri River, the Arkansas and Red Rivers, were made by the Spanish at Santa Fé, El Paso, San Antonio, and Nacogdoches. The Spanish trail from San Antonio to Santa Fé, via El Paso, and to Nacogdoches, in Texas, crossed streams emptying into the Gulf of Mexico, and the names they bear attest the nationality of the explorers.

The French settlements were at Natchitoches, on Red River, Natchez and Saint Louis, on the Mississippi. The explorations from these settlements throughout the region north of Red River gave names to the rivers in that region. Traders established trails from Saint Louis reaching to the neighborhood of Santa Fé, from Natchez and Natchitoches, up Red River, the Ouachita, of Louisiana or Arkansas, and the Arkansas River.

A trail of trappers and traders, up Red River to the neighborhood of Santa Fé, was up the southern bank of that stream until near the month of the False Washita, where it crossed Red River, following up the north and east bank of that stream, upon the divide between the Canadian and the Rio Roxo of Natchitoches. Red River beyond the Wichita Mountains had its course north and south, where traders visiting tribes of Indians left this stream; and north and west beyond this point the trail struck what is now known as the Canadian and dry fork of that stream, which they naturally thought the same stream or a prolongation of the Rio Roxo of Natchitoches. They were confirmed in this idea by the Indians calling all the streams in that section (on account of the color of the water) by this name. Therefore, Humboldt was led to believe that the first streams south of the Arkansas was Red River and tributaries of that stream. Traders knew nothing about Red River above and in the neighborhood of the settlements, where the trail left it.

Marcy, in 1849, when laying out a road from Fort Smith for California emigrants, says that he located a trail or road on the divide between the Washita and Canadian

Rivers; that he found evidence sufficient to satisfy him that this was the route of the old trail. Those passing up north of the False Washita, which is truly the north fork of the Red River, crossed it near the Antelope Hills; and when they crossed the branches of the Canadian, beyond and above, they supposed it to be the North Fork of Red River, and in this they thought they were confirmed by the Indians. Hence, all of those streams heading north of the thirty-fifth parallel up to the thirty-seventh north latitude, south of the Canadian, were supposed by the French and Spaniards to be the headwaters of the Rio Roxo of Natchitoches, and Humboldt so platted it, and Melish adopted his platting, and the correctness of their work was not questioned by any one at the time of making treaty in 1819, and the contrary was not known until August, 1820, one year and six months after the terms of boundary had been agreed upon. Colonel Long was, while exploring the headwaters of the Missouri River, ordered by the Government of the United States to proceed, after finishing his work, across the country and go down the Rio Roxo of Natchitoches, which he undertook to do. Taking a branch in the proper latitude corresponding with the maps as to the Rio Roxo of Melish, and from all other information he could gather, he was satisfied that he was on the Rio Roxo of Louisiana; but after descending it about 200 miles, he tells us, he met Indians, who told him that he was descending Red River. After proceeding to the mouth he found that he had descended a tributary of the Arkansas, and it was too late in the season to retrace his steps and descend Red River. But suppose he had returned. He certainly would have taken the next stream to the south of the Canadian, which would have been the Washita; or, if he had been too far to the west for that stream, he would have taken what General Marcy styles the North Fork of the Red River; and whichever he took, if the Washita or North Fork, it would have settled this question forever, for he would have given the name of Red River to the one he descended to Natchitoches.

In the duties assigned to us, we are confined to establishing and marking the one hundredth meridian of west longitude of the treaty, between the territory of the United States and the State of Texas from Red River north. If we find the initial point on Red River east of the mouth of Prairie Dog Town River, our work will be confined to the meridian; but if we find that the one hundredth meridian is west of the confluence of the North and South Forks, then our work becomes complex, and we will first have to ascertain which is the river of the treaty. The treaty does not give us any data or description, and refers us to Melish's map for information, stating it is the Rio Roxo of Natchitoches (or a river upon the bank of which is situated the old French town of Natchitoches in Louisiana). This river has been established and identified, and recognized and adopted by both, in all its course and meanderings, as the true boundary between the United States and the State of Texas up to the so-called North and South Fork. We should adopt the one that conforms nearest to the river of the treaty. Now we will assume we are on Red River, at the mouth of Cache Creek, for the first time, to determine the Red River of the treaty. We stop at the North Fork of this river, because, according to the map of the treaty, this is the first river south of the Wichita Mountains delineated upon the map. We now determine to send out exploring parties, one down the stream to see if upon its banks we can find the French town Natchitoches, the other we send up the river to determine its course. In that expedition is General Marcy, Colonel Erath, Captain Ross, General Ross, General Bee, Colonel Ford, Colonel Young, Captain Pitts, Captain Lambert, with old Indians and half-breeds who had been born on the waters of Red River west of the Wichita Mountains; who were familiar with all the country west as hunters and as traders; who in trading had acquired the language of several savage tribes of Indians, and also the language of several civilized nations, English, Spanish, and French. Some of the Indians and half-breeds were chiefs of different tribes. Others were distinguished braves. After waiting three months our explorers returned. Those that went down the river gave us a plat of the river, and said they found Natchitoches upon the bank of this river, thus establishing its identity with Melish's Rio Roxo.

General Marcy reports that his Indian guides took him up what we will call the North Fork of Red River; that they told him it was Red River; that he found on its east or north bank evidences of travel by civilized men, to wit, old ruts of wagons or carts; that he found that this stream did not extend as far to the north and west as platted by Melish; but to make sure that he was on the longest branch he took his course north, and found at a distance of 25 miles the Canadian, a tributary of the Arkansas, and that this fork of Red River was the first stream south of the Arkansas.

He then took his course from the head of the North Fork south; found several streams which flowed into the North Fork, and at last struck a stream that the Indians called "Keche-quihono," which they examined from its source to its mouth. He found that this stream headed farther to the west than the North Fork, but was over a degree farther to the south; that, upon this stream, he found no evidence of civilization or its ever having been visited by man, and that it was the main tributary or branch of Red River; but that it was not known until 1852, and had never been platted or laid down on any

map prior to that date. The Rosses, Young, Ford, Pitts, all report that, in going up, they gave instructions to the Indians to take them up the Rio Roxo of Natchitoches, and that they passed the mouth of Pease River, also the Kechequihono, which the old Indians said was not the Red River but was the Kechequihono. That on the North Fork, above the mouth of the Kechequihono, on the northeast bank, they pointed out an old Indian village where some of them were born. Under this statement of facts I hold that we shall be compelled to decide: First, from latitude and position to Arkansas, it comes nearer conforming to the Rio Roxo, as platted on Melish's map, than the South Fork does, which has only one advantage in conformity, that of reaching farther west. · Second, the North Fork was a known stream prior to the compiling of the map, and the other, or South Fork, was an unknown stream, and was not platted upon any map for years after the ratification of the treaty. Third, that both were known by the Indians prior to date of treaty; that the North Fork was known only by one name, that of Red River; that the South Fork had with them but one name, Prairie Dog Town River. Fourth, that from the earliest settlement by Spain the United States, up to this date, has never authoritatively occupied or treated any portion of the territory south and west of the North Fork of Red River as being a portion of the territory of the United States.

Brown and Long, in 1857, under a contract they had to sectionize the Indian territory, sectionized the county of Greer and established a monument on the Kechequihono, west of its mouth, which was without authority, and has never been recognized by the State of Texas or by the United States. This region has been held and occupied by Spain for over one hundred years, by Mexico eight years, by the Republic of Texas nine years, and the State of Texas thirty years—one hundred and seventy years of peaceful possession, undisputed, unquestioned, until 1856, which was based on a discovery by General Marcy, which he says is not good in fact or reason. He certainly ought to be allowed his own statement to interpret the meaning of the language he used in the description of his explorations. He says under oath: "I have been unable to resist the force of my own convictions that the branch of Red River called the North Fork of that stream is what is designated upon Melish's map as Rio Roxo." This ought to forever silence those who quote from him to prove that the Prairie Dog Town Fork was the Rio Roxo of the treaty of 1819.

All of the boundary lines have been fixed and agreed upon. Whether in accordance with the letter and spirit of the treaty is not for us to inquire; and the only portion is the one hundredth meridian on Melish's map, left for us now to fix or determine what was intended by the treaty. Was it the one hundredth meridian west of Greenwich, and twenty-third west of Washington, as marked upon the ground by General Marcy in 1852, De Cordova in 1856, Brown and Long in 1857, as marked upon the maps of Disturnel, Humboldt, Colton, or Emory, upon any other map? It certainly was none of these lines, unless they conform to and are the same as marked upon Melish's map referred to in the treaty, for the true line is unquestionably the one marked upon Melish's map, designated as the one hundredth meridian of longitude; because, the treaty says, the whole being as laid down in Melish's map—the whole with reference to acreage, rivers, mountains, to the east and west of said line, platted on Melish's map, designated as the one hundredth meridian.

This treaty was formulated by John Quincy Adams, of the United States, and Don Louis de Onis, of Spain, appointed by their respective Governments to settle and to define by treaty the limit of the United States to the west and south, adjoining the territory of Spain, and to define the limit of the possessions of the Crown of Spain to the east and north adjoining the territories of the United States. A vast region of this territory was claimed by both, Spain basing her claim by right of discovery, conquest, and treaty, and the United States by purchase from France.

These distinguished diplomats were unable to divide the disputed territory by actual survey and observation on the ground. They therefore agreed to take Melish's map, improved to January, 1818, as the true plat of the country, and each, with the map of Melish spread out before him, traced his idea of what would be a just and equitable division, according to the plat or map before him. They traced from the Gulf up the Sabine to the thirty-second degree of latitude; then north to the Rio Roxo; then westward along the Rio Roxo to a point east within about 65 geographical miles of the forks of Red River; then crossing Red River, running due north, crossing the Wichita Mountains about 60 miles north of the Rio Roxo, at their most eastern extremity; then on to the Arkansas River. Here was a vast section of country, extending from the mouth of the Mississippi up to the mouth of the Missouri River, and up that stream to its source, and then west to the Pacific Ocean, claimed by Spain; and the United States, on her part, by virtue of purchase from France, west of the Mississippi to the Rio Grande, claiming a portion of the same territory. They agreed not to arbitrate, but to divide the disputed territory, its mountains, plains and vales, seas, lakes and rivers, as portrayed, delineated, and enumerated and platted upon Melish's map. If this is not so I am unable

to understand the language of the treaty. It says: "The whole being as laid down on Melish's map." Was it intended to divide the country at this point by the true one hundredth meridian from Greenwich and twenty-third from Washington? If so, the true meridian must be found, and the expression, or portion of the treaty which says "the whole being as laid down on Melish's map" is irrelevant, meaningless, and superfluous, and has no more to do with the treaty than the fly-specks or ink blots that may be found upon the original parchment. I assume that the marking of meridians upon the map by Melish were correct, but that the country and rivers had been stretched to the west, and would, in correct platting, be brought back to the east to conform to the meridians. Here it appears that the country had been stretched 125 miles to the west, and by taking the true meridian Spain lost 125 miles of territory in width, and from Red River to the Arkansas in length; and the boundary line would be established on the ground 125 miles west of where John Quincy Adams said it would be, and where Spain agreed that it should cross the Rio Roxo.

But, on the contrary, the treaty was intended as an equitable division of territory, not with regard to distance from Washington or London, which they did not think of, but with regard to the extent of territory between the Mississippi River and the Rio Grande, embracing acres, mountains, and rivers on the east and on the west of said line; and they found a point on Melish's map on Red River where they agreed to cross; and this point Melish had marked or designated as the one hundredth meridian, and it would have been adopted had it been called the ninety-eighth or one hundred and second by Melish. The Government of the United States holds that it must be the true twenty-third meridian from Washington. Texas holds that it was a point located two and two-thirds degrees west of the mouth of the False Washita and three and one-tenth degrees west of the mouth of Blue Water River, and was three degrees west of the mouth of the Canadian River, being about 65 miles east of the mouth of the Keche-aque-ho-no (which the Secretary of the Interior, Mr. Teller, says was the main Red River, as platted by Melish, notwithstanding the tradition of the Indians and history given us by eminent explorers and subsequently established facts to the contrary). If this was intended as an equitable division, and we find the streams and territories had been stretched 125 miles to the west, then in equity the territory between the true meridian and the meridian of Melish should be divided between Texas and the United States. That is, if the one hundredth meridian of Melish on the ground was the ninety eighth true meridian, then equity would say as to division of territory the ninety-ninth meridian would conform to the intention and understanding of the governments at that time.

This treaty was a quitclaim by Spain to the United States of all interest in the territory to the east of the one hundredth meridian from the Rio Roxo to the Arkansas, and was a conveyance by the United States of all her interest to Spain west of said line, designated as to the one hundredth meridian of longitude. To the governments this appeared, from Melish's map, to be an equitable division of territory, and was adopted as such by them. If this line had not been intended to be the true boundary, reference would not have been made to Melish's map. Deeds of lands frequently refer to older deeds of the same property for better description; and where reference is made to another prior deed for description, the deed referred to will cure any defect in description; or when a deed refers to a plot, the plot will cure any defect in description. And if from deed the property can not be located, and the quantity conveyed estimated, reference should be had to the plot referred to, to locate the land and show the quantity conveyed.

Melish's map, referred to and made part of the treaty, locates the one hundredth meridian on the Rio Roxo about 65 miles east of all the forks of the Rio Roxo, and three degrees due west of the mouth of the Canadian, and two and two-thirds degrees west of the mouth of the False Washita, and all the forks of the Rio Roxo and the river west of that point, with its tributaries, forks, and branches, belong to Spain; and all of the range known as the Wichita Mountains, except the extreme eastern portion of that range, distant north about 50 miles, where the hundredth meridian of Melish crosses it, were conveyed by this treaty to Spain.

Now, these mountains must have been noted landmarks from their great elevation, enabling them to be seen at a great distance by explorers, traders, and trappers, and by the excursion of Spanish troops, who were frequently sent into the region of the North Fork of Red River and upon the waters of the False Washita to treat with the Indians. But, assume that this range had been a depression instead of an elevation, and its deep covered with water, and it had been called Lake Wichita; that the Rio Roxo of the boundary skirted near its western and southern banks, and the one hundredth meridian of the treaty found upon Melish's map was found to pass through the eastern portion of the lake, leaving to the west the great body of the lake, would it not have established the line, entitled Spain to the use of the waters and the possession of its banks? The extent and limits of the mountains are not easily defined, as they are approached by elevations and steeps, and slope away in ranges of hills and peaks more or less elevated. The

meridian of the treaty gave to Spain, as shown upon the map referred to in the treaty, most of the range called the Wichita Mountains. The true one hundredth meridian of Emory gives the entire range to the United States, and, if adopted and substituted for Melish's meridian, would place the line 60 miles west of the range and about 125 miles west of the meridian of the treaty as platted by Melish.

As before said, the platting of longitude upon the map may be correct, taking Washington as zero. The line delineated was the correct distance for the twenty-third meridian of longitude at that latitude, and the error was in platting the land and rivers; and it may be contended that the error should be corrected where it is found to exist. As I understand the treaty, it was an amicable division of disputed territory, or, say, common territory, lying between the Mississippi and the Rio Grande, by known natural marks on the ground, such as rivers, etc., the knowledge of which must be actual, prior to, and at the time of the treaty. Nothing subsequent thereto can be substituted. The knowledge is established by the deed or treaty itself, and the language of the treaty "following westward the Rio Roxo of Natchitoches to the one hundredth meridian, etc., the whole being as laid down in Melish's map."

These natural landmarks upon the ground, and platted upon Melish's map, constitute the essence of the treaty. What goes before and comes after constitute the hull and shell; the rivers called for and the lines called for, as platted upon Melish's map, constitute the kernel. To change this, or to undertake to depart from it, destroys the kernel and leaves in the treaty nothing but worthless parchment—waste paper. By all known rules of law, which is founded upon reason, known landmarks called for in deeds or conveyances govern, without regard to latitude, longitude, or distance. The only other lines adopted in this treaty were the lines drawn across Melish's map, and they took one of these lines with reference to the territory east and west marked upon the map as the one hundredth meridian. The landmarks were traced upon the face of the earth by the finger of God; the meridians on the map by the finger of Melish; the one upon the country immutable, unchangeable, fixed by God; the other upon the map, as fixed and certain, established by Melish. This line, the one hundredth meridian, was taken, we say, with reference to extent of territory, rivers, mountains, plains, and valleys, to the east and to the west, and not with regard to actual distance from London or Greenwich.

The knowledge that De Onis had of the topography of the country was not confined to accounts of explorations as given in history. His sources of information were innumerable, the chief of which were Spanish officers stationed at Santa Fé, who had made frequent excursions into the interior of that region bordering upon the Arkansas and Canadian Rivers, and upon the north bank of the Rio Roxo, for the purpose of intercepting and turning back American and French explorers, and for the purpose of treating with the various tribes of Indians located in that region (every tribe in that region being furnished with the flag of Spain, which they preserved as evidence of their submission and allegiance to the Crown of Spain), and by civilized Indians employed as guides and interpreters to the Spanish troops and traders, all of which is evidenced by language used in some of De Onis's letters to Adams during the negotiation of the treaty. And Adams had knowledge—not as extensive and as accurate as the knowledge of De Onis, but sufficient to satisfy him that this line would be a just division of territory east and west.

Suppose two parties, say A and B, own jointly 100,000 acres of land, and a third party, say Melish, furnishes them with a plot of the land, showing the hills, plains, valleys, streams, and springs; and across this plot, or map, he undertakes to mark the parallels and meridians; and what he marks and calls the one hundredth meridian west from Greenwich and twenty-third from Washington. This looks like an equitable division of the 100,000 acres both as to quantity of land, springs, and valleys to the east and to the west, and they agree to divide, making this line, the one hundredth meridian, the line of division, A taking all on the east of said one hundredth meridian, and B taking all on the west, and the deed or instrument of division says "the true boundary line between A and B shall be the one hundredth meridian of longitude west from Greenwich and twenty-third west from Washington, the whole being as laid down on Melish's map, or plot, made January, 1818, and of record in, etc."

But years afterwards, surveyors employed find the true one hundredth meridian is west of the meridian of Melish, so as to leave B west of the true meridian, instead of 50,000 acres, only a fraction of an acre. Here the courts of the land would intervene, at the request of B, and by reference to the language of the treaty of division would take the line upon the plot, or map, styled the one hundredth meridian referred to, and establish the title to the 50,000 acres of the 100,000 in B, according to the map or plot of Melish—discarding and not regarding the true meridian.

But, on the contrary, if A owned 100,000 acres of land, and sold to B, by deed, 50,000 acres on the west side of a stream, known as the Rio Roxo, and in the deed defined the corners by natural landmarks, taking the known point where the river left the 100,000 acres of land, and adopted the western bank of that stream as the eastern boundary up

to the point where it entered the 100,000 acres of land, and in after years by survey it was found that this land contained several thousand acres less than was supposed, the courts would not interfere, or suffer B to cross the stream, the Rio Roxo, and take a quantity of land sufficient to make up his 50,000 acres. The reason is that natural objects upon the ground given as boundary would be supposed to have been as well known to B as to A, and the rule is that natural objects called for in the deed, or conveyances, must govern without regard to distance or extent of territory.

Now we find that we have two meridians of longitude, named the one hundredth west from London, and twenty-third west from Washington. We will call one the one hundredth meridian of longitude of Melish, as platted upon his map improved up to January, 1818. The other we will call the one hundredth meridian of Emory. Which shall we take? Which must we take? The United States says the meridian of Emory, or the true meridian, wherever it may be found by observation upon the ground one hundred degrees west from Greenwich and twenty-three degrees west from Washington. We say that we must take the meridian of the treaty. What does the treaty say? The treaty says "the one hundredth meridian as found on Melish's map improved to January, 1818." Adams says "the one hundredth meridian west of Greenwich and the twenty-third west from Washington as laid down in Melish's map." De Onis says the same. The treaty by agreement between John Quincy Adams on the one part and Count Luis De Onis on the other, ratified and adopted by their respective Governments, says "the whole being as laid down in Melish's map, streams, forks, mountains, seas, rivers, plains, meridians, and parallels," and this can not be varied except by treaty, ratified by the respective Governments owning the soil on each side of the said line or lines; and I am therefore satisfied that the true meridian of the treaty is the one hundredth meridian of Melish's map improved to January, 1818, and should be established on the ground with reference to and so as to conform to rivers, mountains, and territory, as shown upon the face of the map, and not as to actual distance from London or Washington.

Policies enter into negotiations, constitute the outworks of treaties, and supplement the laws of nations. The question before us involves grave ideas of public policies, affecting the interests of every individual citizen in the United States.

First, shall the area of civilization be diminished to the extent of Greer County? Shall it be taken from the productive citizen and turned over to the non-productive savage? Shall it become the home in the near future of a million of happy, prosperous citizens, giving strength and health to the Union, and thereby lightening the burden of taxation, or shall it become the hunting ground of the Indian, guarded upon the territory by a standing army at heavy expense to keep them upon their reservation?

There has never been a question or a doubt as to the justice of the claim of Texas to this territory. She has exercised jurisdiction and treated it in all respects the same as she has treated any other portion of her territory, whether bordering upon the Rio Grande, the Gulf, or the Sabine. She has dedicated this territory, one-half to further the civilization of the age, to wit, for public free schools; the other half for matters of justice and humanity, to wit, the payment of the public debt, whether founded in law, equity, gratitude, or humanity.

Three millions of dollars (estimated value of one-half of these lands) for the education of all the children of the State, black and white, gives an interest to every parent in every State in the Union, from the Atlantic to the Pacific, who, by emigrating to this State, can avail themselves of its benefits. This fund is pure in its conception. This fund is the product of the patriotism, the matchless valor and heroism of the patriots of San Jacinto, the fathers of the Republic. The other half, as I have said, dedicated to the payment of the public debt. The first debt that she has undertaken to pay is one of gratitude to the veterans of the Republic of Texas. In the payment of this debt we have been hasty, taking into consideration their great want and extreme old age. At the eleventh hour the State has issued to each of the surviving veterans certificates for 1,280 acres of land, and this was done after the public domain had been exhausted. They have therefore been allowed to file their certificates in this disputed territory of Greer County. Their title to these lands are as precarious and uncertain as the tenure of their lives. With bent forms, eyes dimmed with age, and with trembling limbs, they have sought approach to the door of this Commission, asking for one word of hope that their titles were secure.

The Government of the United States, be it to her credit said, has never forgotten the services rendered her by the patriotic soldiers. The pension list, the soldiers' homes, the annual decoration of graves, attest in the nation a grateful remembrance. The United States can well afford, and should enroll the names of the heroes of Goliad, the Alamo, and San Jacinto upon her list of pensioned heroes, thus giving to them their due place in the temple of honor.

Their heroism gave to the Republic liberty, and this State to the Union, resulting in the acquisition of a vast region of country, reaching from the Gulf to the Pacific Ocean,

grander in extent of territory than the original thirteen colonies. In the person of these heroes every State in the Union was represented.

The results have inured to the whole people, and their acts and achievements constitute a portion of the history of our country, begun by our sires at Concord and Lexington, finished by their sons at San Antonio and San Jacinto.

For Freedom's battle, once begun,
Bequeathed by bleeding sire to son,
Though baffled oft, is ever won.

I have now stated what I believe to be the facts:

(1) That all that line of boundary formulated and adopted as a treaty between the Government of the United States and the Government of Spain, signed on the 22d day of February, 1819, by the accredited representatives of the Government of the United States and the Government of Spain, fully authorized to do so by their respective Governments, has been finally settled by Commissioners on the part of the United States and the State of Texas from that point in the sea at the mouth of the Sabine River, up the west bank of that stream to where the thirty-second parallel crosses it, due north to the Rio Roxo of Natchitoches or Red River; thence following westward that stream to the mouth of the Kecheaquihono. No portion of this is in question, whether settled in accordance with the terms of the treaty or the spirit thereof. It is now valid and can not be disturbed, and this Commission is not authorized to question the equity or validity of the same.

(2) That from the platting of Red River of the treaty upon Melish's map we are of the opinion and believe that the Red River of the treaty, west of the mouth of the Kecheaquihono, is what is styled as the North Fork of that river, from the fact that it is the first stream extending to the north and west south of the Canadian, receiving the waters of the divide between those streams, and its sources approaching nearer the sources of the Red River as platted on Melish's map of the treaty; that Colonel Long was of this opinion when he quoted the statement of one of his guides; that the excursions of Colonel Young, Erath, three Rosses, Colonel Ford, Captain Pitts, General Bee, and Lambert, satisfied each and every one of them according to their testimony that the North Fork, so called by Marcy, was the true Rio Roxo of the treaty, and Marcy himself, under oath, states that he is satisfied that the Rio Roxo of Louisiana, as platted upon Melish's map, must have been what he called the North Fork; and that Wakeland, in the employ, as a surveyor, of Jacob De Cordova, states that he is satisfied that the North Fork is the true boundary line between the territories of the United States, but does not give his reasons; but I suppose his reasons were founded upon actual observation and tradition of Indians in his employ living upon the upper Red River, and we deny the statement made by the Commission on the part of the United States, that the South Fork, so styled by Marcy, was the river platted upon Melish's map, for the reason that it was never known by travelers, traders, trappers, explorers—Spanish, French, or American—as Red River, and had never been known by the Indians, savage and civilized, living in that region upon the North Fork of Red River by any other name than that of Kecheaquihono, and if known to civilized men it was to a few Spanish explorers as White River, which knowledge is of very recent discovery and publication, and that it has never been platted upon any map of the United States prior to the exploration of Marcy, in 1852; that the North Fork, on the contrary, prior to 1852, was known only as Red River, has never borne any other name, and the Commissioners on the part of the United States have failed to tell us what the North Fork was called prior to 1852. It must have had some name prior to that date if it was not the Rio Roxo of the treaty.

(3) We deny that the one hundredth meridian, or the line on Melish's map adopted as the line of the treaty, as delineated on Melish's map, will be found west of the mouth of the Kecheaquihono, admitting the impossibility to accurately locate this line, as marked upon Melish's map with reference to mountains, streams, bends of rivers, etc., so as to conform upon the ground with the division of territory as platted upon the map, yet we believe it should be done approximately, and by mutual concession if the equities of the treaty are to be carried out. If they had been carried out, and marked upon the ground the year of the ratification of this treaty, I am satisfied that the one hundredth meridian would have been located over a degree to the east of the forks of Red River, and all of that territory west of that line, now the Indian Territory, would have been the territory of his Catholic Majesty, and to-day the home of thousands of civilized, enlightened citizens from every State in the Union, established, encouraged, and protected under the ægis of the United States, amenable to the laws of Texas, and we would not have been called upon to mark the line of boundary in a section upon a stream (Prairie Dog Town River) unknown to civilized man at that time, and that was not discovered to exist during the generation of those that made the treaty.

A policy divesting the State of Texas of this territory would not be in the interest of civilization, but would tend to perpetuate the Indian race in all that is degrading, demoralizing, brutish, and beastly, burdening civilization to do it—alienating a sacred soil, dedicated by the fathers to civilization, as the home of God-fearing, law-abiding, liberty-loving citizens. But if diverted to the use of a savage, degraded race, they will be maintained in idleness, fed and clothed by the Government, taxing the sweat of honest industry for that purpose.

The nineteenth century demands a different policy—a management making them self-reliant, perhaps industrious, frugal, and thrifty. There should be given to each in severalty their proportion of the soil, and they should be forced to live by the sweat of their brows, and not by that of others.

Substitute for the tomahawk and scalping-knife the hoe and plow; clothe them with all the habilaments of civilization. They may become useful members of society, and the Indian Territory would become the home of an enlightened people.

General Miles, commanding the Department of Missouri, in his report for 1885, says:

"The Indian Territory is now a block in the pathway of civilization. It is preserved to perpetuate a mongrel race, far removed from the influence of civilized people; a refuge for the outlaws and indolent whites, blacks, and Mexicans. The vices introduced by these classes are rapidly destroying the Indians by disease. Without courts of justice or public institutions, without roads, bridges, or railways, it is simply a dark blot in the center of the map of the United States. It costs the Government hundreds of thousands of dollars to peacefully maintain from sixty to eighty thousand Indians there when the territory is capable of supporting many millions of enlightened people."

In the foregoing argument it will be noted that the following proposition has been argued at some length:

Well-known and boldly-defined landmarks, mountains, bends of rivers, and forks of streams, as laid down on Melish's map, guided Count de Onis and John Quincy Adams in the division of territory between Spain and the United States, and the line of division between the two countries was intended to be located at the point where a meridian crosses the landmarks as delineated on the map. As laid down on the map, the one hundredth meridian crossed these landmarks. If it was an error in Melish in placing the one hundredth meridian at this point, the correction to be made, in the question of boundary, is to follow the meridian that conforms to the landmarks on the map and on the ground, and to take this meridian as the boundary, and not the one hundredth meridian. In other words, the one hundredth true meridian was not the controlling call in the description of boundary.

In presenting this argument it is considered that it is a new view of the question, neither contemplated in the act of the legislature of Texas nor in the act of Congress by which the boundary Commissioners were appointed. It is well understood that both these acts may be strictly construed as limiting the work of the Commission to marking the true one hundredth meridian, and then to a determination as to which branch of Red River was referred to in the treaty of 1819—the north or the south branch.

The arguments have, of course, been addressed to this latter question, as being the matter under the immediate jurisdiction of the Commissioners. But it was not deemed improper in the settlement of the question of boundary to present the view of the case as stated in the above proposition. The question at issue is as to the ownership of Greer County; and while it may be established by limiting the argument and investigation as to which is the true Red River of the treaty of 1819, it is thought that as a collateral argument to settle the question of ownership, this second proposition, with a new view of the case, should be presented. In the final determination of the question of ownership all the facts and circumstances should be taken into consideration to explain the meaning of the words of the treaty and the intention of Count de Onis and Mr. Adams. It is thought that the main work sought to be accomplished by the act of Congress and the legislature of Texas was to settle the question of title to Greer County. If the settlement of the question equitably can be aided by arguments and facts not contemplated in the laws creating the Commission, it is thought proper to make a presentation of the facts and arguments that have occurred to the Commissioners in pursuing their investigations, outside of the strict limit of their work, under the law.

This explanation is made in order that it may be understood that the strict line of work laid out for the Commission by law was fully understood and has been closely followed. But it was thought the paramount work was to determine the question of ownership of Greer County, and hence this collateral argument was prepared to be considered as strengthening the claim of Texas from a new standpoint.

The Commission then, at 12.25, adjourned to meet at 10 a. m. to-morrow.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Wednesday, July* 7, 1886.

The Commission met, pursuant to adjournment, at 12.20 p. m.

Present, all the United States Commission. Mr. Brackenridge and Mr. Freeman presented written authority from Mr. Burges to act as the latter's proxy with full powers. Mr. Freeman then presented and read the following paper:

SPECIFIC REVIEW OF THE ARGUMENT OF THE UNITED STATES COMMISSIONERS AND CITATION OF LEGAL AUTHORITIES BY THE TEXAS COMMISSION.

OFFICE OF THE JOINT BOUNDARY COMMISSION,
Austin, Tex., July 7, 1886.

SIR: Although the argument presented by the Commissioners of the United States, dated the 21st of June, 1861, was not in each of its different parts specifically referred to in the argument by the Texas Commission, dated the 23d of June, yet the latter was deemed and intended as a full answer to the former.

It has, however, occurred to the Texas Commissioners that a more specific review of the argument presented by the Commission on the part of the United States might conduce to bring the two sides of the Commission closer together.

We beg, therefore, to submit the following review for the consideration of the Commission on the part of the United States.

Their argument assumes that because of the alleged fact that the branches of Red River were wholly unknown to the parties who agreed upon and to the author of the treaty map, as stated by Governor Ireland in his letter to the Secretary of War, "therefore, there being no reason, as far as the treaty map is concerned, for taking one fork more than the other as a boundary, the question is resolved simply into this: Which branch should properly be considered as the prolongation of the lower river; or, in other words, which branch is Red River?"

A chief issue ignored.

This assumption wholly ignores and refuses to consider the subject-matter of Governor Ireland's forcible and clear statement of a real and most important issue before the Commission, and parades an incidental admission, made simply for argument and for illustration, as the principal matter of his letter.

He said: "If the two parties had intended that the boundary should be at the point where the true one hundredth meridian crossed the river, it would have been surplusage and quite unnecessary to add, after discussing the boundary, the words 'all according to Melish's map as improved up to 1818.' According to all well-known rules of construction this last clause was intended to govern and control what preceded. * * * The concluding language of the treaty, as shown above, it seems to me, carries the conclusion beyond doubt that they intended the boundary to be where Melish placed the one hundredth meridian. Any other construction would convict the governments and their envoys of using language contrary to well-known rules of construction, and of adding a meaningless clause to the treaty. What possible use could the clause be, unless intended to govern? It may be, therefore, that Melish's map may show that the one hundredth meridian crosses Red River east of Greer County. I only insist that the language of the treaty be followed in laying down rules and giving instructions to the Commissioners."

This letter of Governor Ireland was submitted by the Secretary of War to the consideration of the Acting Chief of Engineers, John G. Parke, and his opinion, attached to the copy of the letter produced before the Commission, states substantially that he conceived these views of Governor Ireland were all included in the "scope of the executive orders" to the Commissioners on the part of the United States. He uses this language: "It is thus obvious that the scope of the executive orders above referred to includes all that the governor of Texas suggests." * * * Yet it would seem that the Commission on the part of the United States do not deem that any part of the principal suggestions of Governor Ireland is included within "the scope of executive orders" given for their instruction.

They have assumed that because, as they allege, the framers of the treaty and the maker of the map did not know the branches of Red River, the boundary line in question is not to be as laid down on that map, when the treaty directs in express words that it shall be as so laid down. They entirely disregard, as it seems to us, the intimation to them in the concluding clause of the letter of Chief Engineer Parke, which we have quoted. We might reasonably ask, Why were they furnished with a copy of Melish's map, if the only question for this Commission is to find the true one hundredth meridian and a branch of the Red River, which the map can not assist us in finding? Chief Engineer Parke says, in his letter of December 21, 1885, a copy of which was fur-

nished them with their orders, "that they have been furnished with a copy of the tracing" [a tracing from Melish's map, showing the one hundredth meridian and the Red River]. Has it not occurred to the Commissioners on the part of the United States to inquire for what purpose this tracing was furnished them, if not to ascertain from it how the one hundredth meridian is laid down on it, and to instruct them where they are to look for it? We respectfully suggest to them that this must have been the purpose, because Governor Ireland had suggested that this was the duty of the Commission, and Chief Engineer Parke replied that "the scope of the executive orders [to them] includes all that the governor of Texas suggests."

"Which branch should properly be considered the prolongation of the lower Red River?" not the issue before the Commission, as assumed by the United States Commission.

Admitting, only for the sake of argument, that it is the true one hundredth meridian which is to be found, and not the meridian as laid down in Melish's map, we do not see how it follows from the premises—from the alleged ignorance of Melish and the treaty makers concerning the branches of the Red River—that the question for the Commission is, "Which branch of Red River should properly be considered the prolongation of the lower Red River?" For it does not appear from the terms of the treaty that the parties were concerned about any such question as a branch of Red River that ought properly to be considered Red River, but it appears that they were contemplating a boundary extending up the stream named or called Rio Roxo of Natchitoches, or Red River, to the one hundredth meridian as both stream and meridian were laid down in Melish's map. Red River had many large branches, among them notably False Washita, of the Indian Territory, which was known, and the Big Wichita, of Texas, then perhaps unknown, both of which are said to be more navigable than Red River itself, and either of which it might perhaps be thought should properly be considered Red River. But it is a matter well known in the history of the country that the South Fork of Red River is not navigable at all for steamboats, and the evidence taken shows that much of the time it is a bare sand bed, totally destitute of water. Captain Marcy, however, in his report in 1852, said of the Big Wichita, "It is my impression that the Big Wichita is of sufficient magnitude to be navigable with small steamers of light draught at almost any stage of water" (see page 6, Marcy's Red River of Louisiana), and though a few days after he found 6 to 8 feet of water in the North Fork (see his report, page 15), we do not now propose a comparison with it. He selected the site of Fort Washita on the False Washita for its advantages of navigation. (See his report.) Would it not, then, be more proper for the Commission to consider one or the other of these streams Red River than for them to consider the South Fork as Red River? They both reach the true one hundredth meridian, and would seem more entitled to the dignity of being called Red River, because they are more properly termed navigable streams for the greater portion of the year. The only difficulty in the way seems to be that at the date of the treaty neither was ever named or called Red River nor laid down on Melish's map as Red River, and in fact each had its own distinctive name. Can it be said that the Kecheaquehono is free from this difficulty? Was it ever called Red River before the date of the treaty, or even for thirty years afterwards? If so, we have not been able to find any proof of the fact.

But what are the facts in proof about the North Fork on this point? We have, in our first argument, shown by overwhelming evidence that as far back as the boyhood of men, Indians and white men, who were well advanced in years and experienced as hunters and trappers in 1841 and 1842, it had always been known to them by the name of Red River and no other name. (See depositions of Ford, Bee, Ross, Young, Erath, Pitts, and Marcy, Ev. of Texas Com., pp. 29 to 58, and Exhibit A, pp. 24 to 28.) Captain Marcy found 6 and even 8 feet of water in it as he went up it (see his report, p. 15), and on his return in the middle of July it was still a bold stream 2 feet deep (*id.*, p. 65), while the Kecheaquehono had but little water in it. He said of it: "There is but little water either in the river or in the creeks, and in a dry season I doubt if there would be any found here." (*Id.*, p. 49.) According to the testimony cited by us in our first argument, much of the time, it is entirely dry and looks like a vast sand-bed; and yet this is the phenomenal thing which we are told ought "properly to be considered Red River" (though it was never known to have borne the name till long after the treaty), in preference to that which is "always running," as shown by the evidence, and was always, so far as known, called Red River, and never known till since 1852 by any other name.

Was the region about the forks of Red River unknown to the treaty makers and Melish, as alleged by the United States Commission?

It seems the map of Melish is discarded as a factor in ascertaining which, the North or South Fork, is Red River, simply because (as alleged) Melish and the treaty makers did not know anything of the region where the river forked, and consequently did not

contemplate there being more than one stream. Yet it would seem, if nevertheless one of the forks was at that time bearing the name of the Red River of Natchitoches, and only one, their ignorance of the fact of two streams should not prevent the application of the treaty to what was really then named the Red River of Natchitoches, which was the river to be followed up, by the terms of the treaty.

The fact is alleged, however, that ignorance of this region of country on the part of the treaty makers and Melish existed, and that it is a sufficient reason for discarding Melish's map in the effort to ascertain which stream ought to be deemed the Red River above the junction of its forks. Let us see, then, if such was the fact—if, in fact, Melish and the treaty makers were uninformed about that region.

We think the evidence is strong and conclusive to the contrary.

The accuracy of Melish's delineation of its relative position to the bends of the Arkansas and the Wichita Mountains shows accurate knowledge of it.

We have abundantly shown in our second argument, dated June 26 (pp. 115 to 119 of printed book), that both parties were remarkably well informed about the region of the Arkansas River traversed by the line of the one hundredth meridian of Melish's map, but also the region on the same river of the line previously proposed by Mr. Adams to connect the bends of the two rivers.

Let us now go back to the latter line and trace it south between the one hundred and first and one hundred and second meridians of Melish to its intersection with Red River. The proposition called for the northernmost point of the bend of Red River, between the one hundred and first and one hundred second degrees of longitude, as laid down on Melish's map. We do not find between those meridians any strongly-marked bend in the general course of the stream as it is laid down on that map, except the great right-angular turn eastward, in its downward course, which might or might not have on the ground such a small irregularity as the little point northward shown at this great bend. The words "northernmost point of" in Mr. Adams's proposition would apply to such an irregularity if it should be found to exist on the ground. Otherwise it must (it would seem) be deemed surplusage, like the words "northernmost part of" in the expression "the northernmost part of the thirty-third degree of north latitude" used by Mr. Adams in his proposition of October 31. (See Exhibit A, p. 5.) But when we go on the ground, or compare recent maps, we do find the bend evidently intended and alluded to a great right-angular bend eastward in the general course downward of the stream, if we consider the North Fork the Red River, and that very nearly in the exact relative position to the Arkansas Bend, in which Melish's map shows it to be; and while this correspondence identifies the North Fork with the upper river of Melish, it also discloses the fact of remarkably accurate information of this particular locality by the person who made the map; and though Kennedy, Kendall, Pike, Darby, and Melish himself might all join in saying that the sources of Red River were unknown, and that little was known of this particular region, yet here is the fact evident on the face of Melish's map and in his explanation accompanying it, taken with the recent maps in evidence, that the information about this bend of the river and its relative position to that of the Arkansas was remarkably accurate.

If the Kecheaquehono be considered the prolongation of the Red River, however, then the river, according to recent maps, would have no such right-angular turn northward from its general course below, as is shown by Melish Red River between these two meridians, and it might be argued therefrom that Melish had no correct information of the river in the region of the great right-angular bend northward. But consider the other stream, the North Fork as the true Red River, and the correctness of his information, as we have seen, is at once obvious.

Mr. Melish, only about three years before his map was in effect made a part of the treaty, had published to the world the results of Mr. Bringer's surveys from the Mississippi out to the one hundredth meridian as marked on his map, and had corrected Pike's erroneous delineation of longitude by Bringer's surveys (pp. 80 and 81 of printed book,) and had made this remarkably close approximation to the true relative position of the bends of the Arkansas and Red Rivers, which were near 250 miles apart; and yet, because flippant writers of so-called history have shown their own ignorance of this particular region, on their authority it is assumed by the Commissioners on the part of the United States as a fact that this particular part of Red River—that about this Great Bend, above and below—was wholly unknown. Melish's map is a standing proof of the contrary. The fact that he did not know its exact source was no evidence that his information as to this part was not correct, for Bringer had surveyed the country to that vicinity, and the developments of to-day, which we have just shown, prove the correctness of the information he gave. He was a man of sufficient character to cause Melish to erase the engravings from his places and to delineate his map upon them instead. And

the information conveyed is found now, sixty-eight years later, to be almost as accurate as to the relative situation of the two great bends of the Arkansas to this Great Bend of Red River as the information furnished by the latest maps to be found.

Red and blue diagram.

Let the comparison be made as upon our red and blue diagram, presented in our previous argument, and the correspondence between Melish's map and recent maps as to this region of country will be found to extend not alone to the great bends of the Arkansas and the right-angular bend of Red River, but in reference to the hills and mountains there will be found a like correspondence—Gillespie's Kechi Hills, Wichita Mountains, Antelope Hills, unnamed hills to the northward, and the sand hills along the upper Arkansas corresponding to Melish's mountains and hills north of the right-angular bend of the Red River and upward along the course of the river and northward to the Arkansas and up that stream. But we look in vain for any such correspondence, if we consider the Kecheaquehono of recent maps the river. There is, then, no right-angular bend to be found south of the Wichita Mountains, and no range of hills or mountains coursing up its north side, corresponding to the range along the north side of Melish's upper Red River. This correspondence in the former case is striking, and is a clear demonstration of accurate information in Bringer, by whose survey Melish corrected his plates.

And we may imagine, could Bringer be brought upon the stage of action again, he would be astonished at the amount of effort which has been put forth to prove, by the ignorance of other people, that he knew nothing of this region, which he had carefully surveyed and mapped so as to demonstrate beyond question the accuracy of his observation. What boots it, therefore, if Melish and others did afterwards declare that the sources of Red River were still unexplored, since that did not signify that the information derived from Bringer about this particular locality was not correct. The sources of Red River were near 200 miles farther west than this.

Other facts showing knowledge of this region.

Whether Melish had other information than from Bringer to enable him to fix the relative position of this Great Bend of Red River to that of the better known regions, 250 miles north of it on the Arkansas (about which we have in our previous argument shown the accurate and extensive information which was in possession of the parties to the treaty), we do not pretend to know. Certain it is we have shown his information was of a remarkably accurate character for that day and time to this vicinity.

But there are other facts in evidence which show a strong probability that Melish had access to other sources of information, and that both parties to the treaty, by their direct efforts for twelve years to get information of that region, had measurably succeeded.

This region, as will be seen by reference to Pike's map of the internal provinces of Mexico, lay in the immediate vicinity, nay, immediately at the eastern boundary of the province of New Mexico.

Pike placed the eastern boundary of that province, it will be seen, immediately at the Great Bend of Red River. In referring to his map it must be remembered that he placed the one hundredth meridian two degrees east of the line marked for that meridian by Melish, which fact appears from his (Pike's) map of the Arkansas River, and that Melish placed it about one and a fifth degrees east of the right-angular bend of Red River. This would make that bend of Red River over three degrees, according to Pike's reckoning, west of the one hundredth meridian, and so we find he has delineated it between the one hundred and third and one hundred and fourth meridians; and just at this bend he has also delineated the boundary of New Mexico.

He had had good opportunity of information as to that boundary in his recent intercourse with Malgares and other Spanish officers, and in his free and unreserved interview with Father Rubi, of New Mexico, to whom he refers in these words:

"Father Rubi displayed a liberality of opinion and a fund of knowledge which astonished me. He showed me a statistical table on which he had in regular manner taken the whole province of New Mexico, by villages, beginning at Taos on the northwest and ending with Valencia on the south, and giving their latitude, longitude, and population, whether natives or Spaniards, civilized or barbarous, Christian or pagan, numbers, name of the nation, when converted, how governed, military force, clergy, salary, etc.; in short, a complete geographical, statistical, and historical sketch of the province." (Sources of the Mississippi, Pike's Expedition, pp. 111 to 221.)

This had been published to the world for eight years before Melish's map, and was a pointer for that gentleman and Bringer to a source of certain information.

It was from some such source, doubtless, that Humboldt obtained information of the settlements on upper Red River, noted on his map as "Rancho Stations de Muletiers," and named San Calixto, Canoatinos, Canisis, and Quichicans. With such a hint from Pike, the enterprise of a Bringer might easily command the daring of the traders and hunters of Santa Fé and Saint Louis, who (Pike informs us) were ranging that country, and some of whom were arrested by Malgares and sent back to the United States. There was this means of information on the north and west of that region. But there was another source in much closer proximity to the bend of Red River, of which Bringer and Melish were both informed by Pike's map of the internal provinces of Mexico, then eight years before the public. We may see noted on the Red River of Natchitoches of that map, about the ninety-ninth meridian west, the position of a Spanish fort, almost immediately north of the source of the Trinity River, Fort Yawayhays, corresponding in position to the locality where Fragosa halted six days in his journey in 1788, calling it the Tawayeese villages (see Exhibit A, of Evidence of Texas, page 15), and also corresponding to the old Spanish fort of Pressler's map in evidence, on the northern border of Montague County, Tex., and to that referred to in the deposition of Maddox (Evidence of Texas, page 55), and which has given name to a United States post-office of that locality. The Big Bend of Red River lay directly between that fort and Santa Fé, and the Rancho Stations de Muletiers, on the river above, laid down by Humboldt.

Bringer, who made his surveys at least a degree beyond that fort, had thus a source of information and assistance, through the Spaniards there to be met with, who must have been familiar with their stations on the river above and in the intermediate country.

Spanish names existing in that region in 1788 *indicate knowledge of the region.*

There were evidences furnished by Fragosa that the immediate neighborhood of this Great Bend of Red River and of the junctions of the several rivers thereabouts was well known to the Spaniards. His journal will be found in Exhibit A, Evidence of Texas, pages 13 to 17. The United States Commissioners, referring to that journal, say that "he struck the sources of the main fork and followed down Red River for 105 leagues, which brought him to the neighborhood of the Cross Timbers and the Trinity River." But Fragosa did not anywhere call the stream Red River. We regret that the suggestive fact that he found it already named White River (Rio Blanco) made no impression on the United States Commissioners.

Nor does the further fact that (in the region immediately above and below the forks of the river and this big bend) he also found a number of other streams and places then bearing Spanish names seem to have made any impression. We most respectfully call their serious attention to the fact. How does it occur to them that Buck or Clear Creek, 10 leagues above the forks, got the Spanish name of Rio de la Plumas, which it bore when Fragosa found it; or the place at which he camped, about 12 leagues northeast of the forks, got the Spanish name of San Antonio, which he found it bearing; or how Cache Creek came to bear the Spanish name of San Marcos, or the Big Wichita to have the name Rio del Almagra (Ochre River), or another stream a little lower down to be called San Juan, or the oak grove noted on Marcy's map as on the east side of Beaver Creek, near its mouth, to be called San José?

All these were Spanish names which Fragosa found these rivers and places already bearing. (See Exhibit A, pp. 14 and 15.) How did the Kecheaquehono get the name of Rio Blanco (White River)? We perhaps have said, inadvertently, in our first argument that Fragosa named it so. But it was inadvertence. His narrative shows clearly that this name and the others above mentioned existed there when he reached the country. When he himself gave a name he was careful to note the fact that he did so.

How, then, did all these Spanish names in that immediate neighborhood get their origin, if there were no white people—no Spaniards thereabouts to call them by these Spanish names, and give information of the geography of the country to such men as Humboldt, Melish, and Bringer? Has it not been noticed that the Rio Blanco of Fragosa still preserves a part of its orignal name in the name Tierra Blanco (White Earth) on all the recent maps, applied to its head branch?

Pike's narrative and the Malgares expedition down Red River added to the knowledge of it.

Moreover, that this region of the Great Bend and forks of Red River was well known to the Spaniards is very evident from the narrative of Lieutenant Pike. He expressly says that the Spanish officer who intercepted his expedition on the head of the Rio Grande said to him: "Sir, the governor of New Mexico, being informed that you had missed your route, ordered me to offer you, in his name, mules, horses, money, or whatever you may stand in need of, to conduct you to the head of Red River, as from Santa

Fé to where it is sometimes navigable, is eight days' journey, and we have guides and routes of the traders to conduct us."

It does not appear that this was spoken of the Canadian River, as the United States Commission seem to suppose; for that river, as shown by recent maps, was within close proximity to Santa Fé, and not over two or three days' journey therefrom.

We may be allowed to inquire why the Commission on the part of the United States say of Malgares, whose expedition was sent down Red River in 1806 from Santa Fé: "He descended the Canadian, which he mistook for the Red River, and then crossed over to the Arkansas." We are compelled to think the mistake is with the Commissioners of the United States; for Pike, from whom we derive all the knowledge on the subject, gave a very different account.*

Now, it seems this officer, Malgares, who had been ordered "to descend Red River," to intercept and turn back either Pike's expedition or that of Major Sparks and Mr. Freeman, which was ascending Red River from Louisiana, and also to visit the Comanches,† whose home was on that river, where Fragosa before, and General Marcy years later, found it to be (see Marcy's Red River of Louisiana, pp. 86 and 94; Exhibit A, Evidence of Texas Commission, p. 14)‡—we say, this officer himself informed Lieutenant Pike that he descended Red River 233 leagues (about 700 miles), confirm-

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*We will quote him: "I will here attempt to give some memoranda of this expedition. * * * I was fitting out for my expedition from Saint Louis, when some of the Spanish emissaries in that country transmitted the information to Mayor Merior and the Spanish council at that place, who immediately forwarded on the information to the then commandant at Nacogdoches (Capt. Sebastian Roderiques), who forwarded it to Colonel Cordeso, by whom it was transmitted to the seat of government. This information was personally communicated to me as an instance of the rapid means they possessed of transmitting the information relative to the occurrences transacting on our frontiers. The expedition was then determined on, and had three objects in view, viz:

1. "To descend to the Red River, in order if he met our expedition to intercept and turn us back; or should Major Sparks and Mr. Freeman have missed the party from Nacogdoches, under the command of Captain Viana, to oblige them to return and not penetrate farther into the country, or make them prisoners of war.

2. "To explore and examine all the internal parts of the country, from the frontiers of the Province of New Mexico to the Missouri.

3. "To visit the Tetaus, Pawnee Republic, Grand Pawnees, Pawnee Mahaws, and Kaws. * * * Lieut. Don Facundo Malgares, the officer selected * * * to command this expedition. * * * This officer marched from the Province of Biscay with 100 dragoons of the regular service, and at Santa Fé (the place where the expedition was fitted out from) he was joined by 500 of the mounted militia of that province. * * * The whole number of their beasts were 2,075. They descended the Red River 233 leagues, met the grand bands of the Tetaus, held councils with them, then struck off northeast and crossed the country to the Arkansas, where Lieutenant Malgares left 240 of his men with the lame and tired horses, whilst he proceeded on with the rest to the Pawnee Republic. * * * Lieutenant Malgares returned to Santa Fé the —— of October." (Pike's Sources of the Mississippi, p. 143.)

"*February* 28.— * * * One of the Frenchmen informed me that the expedition which had been at the Pawnees had descended to the Red River, 232 leagues, and from thence crossed to the Pawnees, expressly in search of my party. This was afterwards confirmed by the gentleman who commanded the troops.

"*March* 2, *Monday.*— * * * Governor, you will dine with me to-day, and march afterwards to a village about 6 miles distant, escorted by Capt. Anthony D. Almosa, with a detachment of dragoons, who will accompany you to where the remainder of your escort is now awaiting you, under the command of the officer who commanded the expedition to the Pawnees." (*Id.*, p. 216.)

"*March* 8, *Sunday.*— * * * When we approached the village of Fernandes we were met by Lieutenant Malgares. * * * He received me with the most manly frankness and the politenees of a man of the world. Yet my feelings were such as almost overpowered me, and obliged me to ride by myself for a short period to recover myself. Those sensations arose from my knowledge that he had now been absent from Chihuahua ten months, and it had cost the king of Spain more than $10,000 to effect that which a mere accident and the deception of the governor had effected." (*Id.*, p. 228.)

†The words Comanche and Tetau were synonymous. (See Pike's Chart, Sources of the Mississippi.)

‡The Comanches and Kiowas resort in great numbers to the waters of the North Fork of Red River. * * * Vestiges of their camps were everywhere observed along the whole course of the valley from the Wichita Mountains to the sources. (Marcy's Red River, p. 86.)

The two most numerous and powerful tribes of Indians frequenting the country upon upper Red River are the Comanches and Kiowas; the former range from the Wichita Mountains to the sources of the river. (Marcy's Red River, p. 94.)
ing what the Frenchman had told him before and what the Pawnee hunter had said to him six months previous.*

It will be noticed from Fragosa's estimate that it was 201 leagues to the Sabine from the head of the Blanco. But he traveled by a direct course, leaving Red River at the Tahuayase Villages (Fort Yawayhays of Pike's map), estimating therefor 32 leagues for the sinuosities of the river, the distance named, 233 leagues, would about reach the Sabine.

It would not seem at all reasonable to suppose that Malgares neglected the important object of intercepting the expedition of Sparks and Freeman,† which was coming up Lower Red River, and it is reasonable to suppose, according to the Pawnee's hunters' story, that a detachment of three hundred men was sent down the river from the Comanche country for that purpose, while Malgares (perhaps on the same "very extensive plains" south of the Wichita Mountains, over which Fragosa's Comanche guide had led him) (see Exhibit A, page 14) was entertaining the Comanches by the imposing pageant which he described to Lieutenant Pike in the following words:

"Having been personally apprised of each others approximation, and appointed a time for the Indians to receive him on an extensive prairie, he sallied forth from his camp with five hundred men, all on white horses, excepting himself and his two principal officers, who rode jet black ones, and was received on the plain by fifteen hundred of those savages, dressed in their gay robes and displaying their various feats of chivalry." (Appendix to Part II of Pike's Sources of the Mississippi, p. 18.)

Notwithstanding these circumstances attending the expedition of Malgares down the Red River to the Comanche (or Tetau) country, and necessarily through the neighborhood of the Great Bend, and the information from Malgares himself that he descended that stream 233 leagues and visited the Tetaus (Comanches), the United States Commissioners suggest that Malgares made a mistake and descended the Canadian. It was merely a mistake of their own, however. It could not have been merely to give coloring to their other assumption that the region of the Great Bend and forks of Red River was unknown.

If, however, it was a deliberate assertion, it seems to have no other foundation than the fact that Pike supposed, as perhaps Humboldt did, that a tributary of the Canadian ran into Red River, and so mapped it.

The logic would seem to be that Malgares made a mistake about descending Red River, because Pike did not know its source. But from his own account the fact seems certainly to be that Malgares descended Red River and went into the ranging ground of the Comanches. (Fragosa had found those Indians, in 1788, immediately south of the Wichita Mountains, and camped there with them, and Marcy found their old camps on the North Fork of Red River at a later day, all the way from those mountains to the head of that river.)

The result of this expedition must have been accurate information to the Spanish Government about this region and the bends of the Arkansas, for that was its prime object. But there was hardly need of our elaborate exhibit of facts bearing on this point; for the Commissioners on the part of the United States have clearly shown by Melish's geographical description that he was accurately informed about that very region by Bringer and Pike, the former correcting the errors of the latter. Mr. Adams and De Onis were of course, by Melish's publication, equally informed. The basis of their singular conclusion is therefore destroyed by a single paragraph adduced in evidence by the United States Commissioners themselves.

Ignorance of the streams south of the North Fork no evidence that the North Fork was not known.

It is not to be argued that because these geographers did not lay down also the several southern branches of the river, the Big Wichita, Pease River, Kecheaquehono, and Salt Fork, therefore they knew nothing of the region of the North Fork, or of what they laid down as the upper Red River. For that sort of logic would prove that General Marcy (the faithful, painstaking explorer, under orders from his Government to explore Red River from the mouth of Cache Creek to its sources) knew nothing of the several head

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* *September 22.*— * * * Met a Pawnee hunter, who informed us that a party of 300 Spaniards had lately been as far as the Sabine; but for what purpose unknown. (Pike's Diary.)

† Malgares, descending from the head of the river, would only learn of the capture of this expedition by the Spanish troops from Nacogdoches by passing far down the river.

streams which he actually explored in 1852. And why do we make bold to venture this proposition?

Simply because it is well known and admitted that Marcy did explore the North Fork, the Salt Fork, and the Kecheaquehono, and yet returned profoundly ignorant of the existence of Pease River, which forms its junction with Red River in the immediate vicinity of the point where he marked the crossing of the one hundredth meridian and noted the junction of the Kecheaquehono and the North Fork.

Though made familiar with the North Fork from the Great Bend to its source, he remained ignorant of the existence of this large stream, now known as Pease River, though it was his express duty to find it and explore it, and though the next officer under his command, General McClellan, in fact marked the crossing of the one hundredth meridian within a mile or two of its mouth. It is within the knowledge of the writer of this argument that when a member of this Commission called General Marcy's attention to this river as one not mentioned by him in his report, he evinced surprise at learning of the existence of such a river in that vicinity. But no one who knows the names of Marcy and McClellan (and who does not?) would for a moment intimate that they were not faithful and painstaking in their exploration. But they did not know of Pease River for the same reason that the Spaniards, who informed Humboldt, did not know either it or the Kecheaquehono. They simply did not cross the river to the south side, where those streams entered the river; and they had a good reason for not doing so. The road which they traveled was continuously along the north bank of the North Fork, as represented by Humboldt's Rancho Stations de Muletiers. And it seems there was nothing to invite them across to the Kecheaquehono. The roving Indians did not venture there, because its waters were bitter and killed their children, as they told General Marcy. And this was a sufficient reason for the Spaniards.

Humboldt's road stations on the North Fork and at the bend and forks of Red River.

Humboldt, the greatest and most enterprising geographer of his age, if not of any age, shows that they had road stations for mule drivers, one on the north side of the river near the point of his one hundred and second meridian of longitude, Marcy's one hundred and first and Melish's one hundred and second, and also one in the immediate vicinity of the Great Bend of the river, about where General Marcy located and marked the one hundredth meridian, and where both Melish and Humboldt delineated the one hundred and first meridian. The main fact here is that this road and these stations were at these points, which the United States Commissioners insist were wholly unknown to the treaty makers and Melish. How were they unknown, when we find Melish copying his delineation of the course of Red River from the point of the Great Bend upward exactly from Humboldt's map, on which the road was pointed out along the river by these very tavern stands? How could the framers of the treaty suppose the river in that part was not known, with this map of Humboldt's before them? How could they fail to be informed of the great northward turn of the river one degree and a fraction west of where Melish and Humboldt both laid down the one hundredth meridian on Red River, when both of these maps laid it down, and Humboldt informed them that at that point was a tavern stand or road station named Canoatinos on a road which passes up Red River, and was marked by the similar stations above and below, named respectively San Calixto, Canisis, and Quichicans? Surely it is not to be supposed that these men, engaged as the representatives of two great nations in negotiating a treaty of boundary, were simpletons, and did not take notice of these patent facts.

We will be excused for the length of the foregoing argument, when it is remembered that the proposition or allegation of the United States Commission, which we have been combating, is assumed by them to be a sufficient reason for discarding Melish's map and refusing to consider any evidence as to what stream was called Red River at the date of the treaty, above the great right-angular bend and fork of that river. After considering the facts we have now collated, we think they must admit that the fact, alleged by them as a promise on which they based this determination, does not exist, and that they are now ready to consider the evidence advanced in our first argument, that the North Fork of Red River was always, as far back as the date of the treaty, known as Red River, and so called, and was never known by any other name, and that as well might it be urged that because the Missouri River is a longer and broader stream, and drains more territory and furnishes more water to the channel below its mouth than the Mississippi, it should be considered the Mississippi, as to insist for these reasons that the Kecheaquehono is the Red River. It is admitted that it has the wider channel and the longer, and perhaps drains the larger territory. But in that which in the main constitutes a river, the steady and continuous flow of water and the average quantity of that flow, there can be no doubt, from the evidence adduced, that it presents little claim to a favorable comparison with the North Fork. We have before fully presented the evidence on this point.

Shall it be said the superiority of the North Fork in these respects shall yield to the South Fork's superiority in the less important characteristics of a river? We are willing to submit to the candid judgment of the Commissioners on the part of the United States on this point.

But, as before remarked in our first argument, we might admit all the facts alleged by the United States Commissioners in regard to the characteristics of these streams, and still the fact remains proved beyond the possibility of a doubt, that at the date of the treaty the North Fork of Red River was the Red River of Natchitoches, because it was known by that name and so called by all the inhabitants of that country, and no other branch of the river bore that name. It is, too, a fact of weighty consideration that this fork of the river had the characteristic which gave name to the river all the way to its mouth. Its waters were red, and its banks were of red clay, which gave the color to the water thence to its mouth. So emphatically was this so that the witness Young says that during his twenty-odd years' residence on Red River it was always known from the color of the water in Red River whether the rain which caused the rise fell on Prairie Dog Town, Salt Fork and Pease Rivers, which come into Red River from the south, or fell on the North Fork where its banks were red; and Captain Marcy wrote of it thus: "The banks of red clay are from 3 to 8 feet thick, the water extending entirely across its bed, and at this stage (a high stage) about 6 feet deep in the channel, with a rapid current of 4 miles per hour, highly charged with a dull red sedimentary matter." (Red River of Louisiana, p. 15.)

On the other hand, the same witnesses show that the Kecheaquehono did not possess this characteristic, but that the color of its water was light, and its banks and sands also.

Would it be reasonable if we were hunting for the upper Red River from other indications than the name it actually bore, to conclude that the stream which was red, with red banks and red water, was not the stream of which we were in search, and then to decide that the stream with the white banks, white sands, and white water was the Red River?

Want of exact agreement between the North Fork and the delineation of the river in Melish's map no proof against the claim of that fork to be the Rio Roxo.

It has been suggested that the upward course of Melish's Red River above the Great Bend does not exactly agree with the real course of the North Fork.

That is true; but it presents a great abrupt bend from the general course of the river below the bend, as shown on the map, similar to that of which Pike and Humboldt had information, and the same abrupt right-angular bend shown by recent maps in evidence, which, as we have seen, identifies it with the North Fork, and presents this bend in the same relative position to the bends of the Arkansas and the mountains to the northward which is shown by the recent maps, and is well known to exist on the ground; and though the course as laid down is not exactly correct for the North Fork, in respect to the points of the compass, it may be replied that it was not to be expected that in every respect any map would be exactly correct. The facilities for precise accuracy were not then so great as now; and hence the necessity of reference by a diagram to strongly marked and well-defined natural landmarks, such as we have just mentioned.

But as to the general course of the river, it will be observed, the two delineations very nearly agree. Melish's Red River, in its general course northwest, finds a common point with the North Fork of recent maps, on our blue and red diagram, and the two come together near the head of the latter.

There is no controversy about the river below the bend; but it will be observed, from our blue and red diagram, that the true general course of the river, marked in black, from the immediate vicinity of the great right-angular bend to the point where General Marcy crossed the river just below the mouth of the Big Wichita, in 1852, differs about as much from the course laid down on Gillespie's map as it does from Melish's delineation. Captain Marcy had, by Captain McClellan's observations, determined the latitude on Otter Creek and below the mouth of the Big Wichita—the former as 34° 34′ 6″, the latter 34° 29′. He also found the river at the point near the Great Bend, where he marked the intersection of the one hundredth meridian, to be 20 miles from Otter Creek. It is an easy matter to demonstrate from these data that instead of the point where he marked the crossing of the one hundredth meridian being in the same latitude with his crossing below the mouth of the Big Wichita, as would appear from Gillespie's map, there is a difference of latitude between these points of about 14.2 miles, as shown on our diagram, in a stretch of about 60 miles. It is observable, also, that even Captain Marcy's map fails to show the fact here mentioned. But by reference to his Red River of Louisiana, pages 7, 18, and 20, it will be found he made the determinations as stated. This is referred to to show that map-makers generally have not attempted more than an

approximation to exact delineation; that the draughtsmen do not always implicitly follow the observer; that they pay more attention to giving the grand topographical outline, showing relative positions, than to precise correctness of latitude and longitude.

Correspondence in relative situation as to great natural landmarks a better test.

Look at Marcy's map. He shows the great right-angular bend of the main Red River and the North Fork, considered as the same river, and the mountains to the north thereof—the Wichita Mountains—stretching nearly 60 miles northeast and southwest and just eastward of the North Fork, and other mountains at intervals up the northeastern bank, and then farther westward a chain of other hills or mountains, extending along the north side of the river, which he names Gypsum Bluffs. The grand features of the Red River of Melish at this point are the same great abrupt right-angular bend in the general course of the river and the mountains northward and along the northeastern side of it. While Marcy's map, as we have seen, makes these prominent features the principal substance of his map, he also laid down the Kecheaquehono, which he discovered as coming from the west, but forming no great right-angular bend from the general course of the stream below and having no mountains coursing its northeastern side. The great outline features, shown by both his and Melish's map, it would seem, should be entirely sufficient to identify the stream delineated by Melish with the North Fork of Marcy, and at the same time show the want of identity with the Kecheaquehono. But there is another evidence which by itself ought to be convincing.

Humboldt's upper Red River, with road stations, was identical with Melish's upper Red River, and Humboldt's road stations along the river were on the North Fork.

It will be remembered that neither Humboldt, Pike, nor Melish had information of more than one stream in this region called Red River. Melish copied the idea of its source in the Snow Mountains from Humboldt and Pike. But as to the region of the one hundredth meridian as he laid it down, he followed Humboldt and Bringer (as we have before shown in our former argument), laying down the mountains and changing and correcting his plates for that purpose, and materially altering Pike's delineation of the longitude of the Great Bend of Red River and conforming it to the more accurate delineation of Humboldt and Bringer.

But, on looking carefully at Humboldt's map, in evidence, we find marked on the north bank of his upper Red River several road-station settlements, called by him San Calixto, Canoatinos, and Canesis. The sign by which these are characterized he explains in a foot-note to mean "Rancho stations de muletiers," a mixed Spanish and French appellation, which Commissioner Beach has kindly translated for us as meaning "a road-station for mule-drivers."

Along the upper Red River (delineated by him) there was a road with settlements known by the names of "San Calixto," "Canoatinos," and "Canesis." These were there in 1804, when Humboldt's map was published, and they were on the north side of the river.

Years afterwards, when the Spaniards had lost sway over that country, and no longer frequented those places with their immense cavalcades,* General Marcy, as we have seen, found the evidences of their former occupancy of these stations de muletiers on the North Fork of Red River, in the decaying stumps of trees cut down a long time before, but he found no sign or trace of any previous habitation on the Kecheaquehono. Indeed, he states facts which show that that stream and its region were too inhospitable to attract these early inhabitants, and consequently makes it conclusive that these habitations and the old Spanish road from one to the other were along the North Fork. Per consequence, the stream delineated by Humboldt as Red River, with these settlements upon it, could be no other than the North Fork of Red River.

Now let us take Melish's map, and beginning at the Great Bend, draw it (by the same scale with Humboldt's map, and with its own proper course in respect to the points of the compass) upon the face of Humboldt's map, taking care to put the Great Bend of the one map exactly upon the point of the same bend on the other, and we find that the upward course of Melish's Red River, in respect to the points of the compass, exactly coincides with that of Humboldt's delineation.

The conclusion then follows irresistibly that the delineation of Melish, so far as the upper Red River from the Great Bend is concerned, is taken exactly from Humboldt;

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*See Pike's account of 2,075 head of beasts accompanying the expedition of Malgares of 600 or 700 men. (Pike's Sources of the Mississippi, pp. 142 and 143, notes.)

and if that was a delineation of the North Fork of Red River, as we have just found it to be, then Melish's delineation over exactly the same course from the same point must represent that river also.

We have thus seen that Humboldt certainly delineated the North Fork of Red River from the Great Bend upward, as shown by the road stations by which he marked it and the corresponding testimony of Marcy, and that Melish, by reason of identity of delineation in respect to the points of the compass from the same point, delineated the same stream.

But as we have seen before, Melish identified the stream he delineated with the North Fork by another sign, which exists on the ground to-day, a great fixed landmark. In place of the habitations (rancho stations de muletiers) of Humboldt, he lined its northern banks with a delineation of hills and mountains, which correspond to those to-day found on the ground north of the Great Bend and extending along northeast of the North Fork, corresponding to Marcy's Wichita Mountains and Gypsum Bluffs.

Captain Marcy, not knowing probably of these old "rancho stations de muletiers," attributed to the Comanches and Kiowas "numerous remains of stumps of trees which [he supposed] had been cut down by them at different times along the North Fork," but which are more reasonably attributed to the people, the Spaniards, who were more accustomed to cut down trees. He, however, also noticed the vestiges of the camps of the Comanches everywhere along the valley of the North Fork from the Wichita Mountains upward, which, with the old road stations, at the same time identify that stream as that Red River known to the Spaniards of Mexico, to which the Spanish officer told Lieutenant Pike they had "guides and routes of traders to conduct" them, and as that river which Malgares descended to visit the Comanches.

But Captain Marcy, it will be remembered, also especially noted that nowhere along the whole course of the Kecheaquehono was there any sign or trace of any former habitation or road. It will also be remembered that he saw signs of both north of the North Fork of Red River. See his Red River of Louisiana, page 86, and the following paragraph of his deposition in evidence:

"I was informed in New Mexico that the Mexicans were the only semi-civilized people who, for many years, ventured into the Comanche and Kiowa country, and they only went there for traffic, transporting their merchandise in ox-carts to Santa Fé along the identical track which I followed in escorting California emigrants from Arkansas in 1849, where, as I said before, we found the greater part of the way a perfectly smooth prairie surface upon a high divide, admirably adapted to wagon travel, with abundance of good wood, water, and grass for camping purposes, and upon this route deep Mexican cart tracks, made when the ground was soft many years previous, were often observed, showing that the route had been traveled for a long time, but no such tracks, roads, or trails were seen within the valley of Prairie Dog Town River, and no evidences of Indians having frequented that section were noticed there. As before stated, owing to the absence of good water, the sandy character of the soil along this river, and the formidable obstruction presented by the elevated and wide spur of the Staked Plains, and the extensive belt of gypsum crossing this route, the Mexicans would never have attempted to traverse it with their carts."

In this connection it may be well to notice that the Commissioners on the part of the United States have apparently attempted to throw doubt upon this statement by Captain Marcy's quoting from "Yoakum" Bean's account of Nolan's expedition, about the year 1800, as follows:

"We built a pen and caught about three hundred of those wild horses. After some days the Comanche nation came to see us. There were a party of about two hundred men, women, and children. We went with them to the South Fork of Red River to see their chief, by the name of Nicoroco, where we stayed with them a month. A number of them had arrows pointed, some with stones and others with copper. This last they procure in its virgin state in some mountains that run from the river Missouri across the continent to the Gulf of Mexico. During our stay with their chief four or five nations that were at peace with him came to see us, and we were great friends." Page 403 says this was in 1800.

Had Bean been better informed he would have stated the copper was to be found almost pure, in the greatest abundance, in that immediate neighborhood. But if it is intended by this quotation to suggest that the chief of the Indians referred to was found on the Prairie Dog Town River, where Marcy could find no trace of their camps, old or recent, it evidently must be a mistake, for in volume 1, page 405, line 29, Bean had just been made to say:

"We came to Trinity River, and, crossing it, we found the big open prairies of that country. We passed through the plains till we reached a spring, which we called the Painted Spring, because a rock at the head of it was painted by the Comanche and Pawnee nations. In the vast prairie there was no wood or any other fuel than buffalo dung, which lay

dry in great quantities. But we found that the buffalo had removed, and were getting so scarce that in three days after passing the spring we were forced, in order to sustain life, to eat the flesh of wild horses, which we found in great quantities. For about nine days we were compelled to eat horse flesh, when we arrived at a river called the Brazos. Here we found elk and deer plenty, some buffalo, and wild horses by thousands."

Now, between the waters of the Brazos, here mentioned by Bean, and the Prairie Dog Town River lay both the Big Wichita and Pease Rivers, which were in close proximity to the Comanche country, and both of them south forks of Red River, and on divers maps in evidence Pease River is delineated as "South Fork."

Small unnamed affluent of Melish's upper Red River.

We have said Melish followed Humboldt in delineating but a single stream for upper Red River, which is shown to have been the North Fork by Humboldt's "rancho stations de muletiers" on its banks, taken in connection with Marcy's testimony that no traces of habitation could be discovered on Kecheaquehono, while such old signs were abundant on the North Fork. But it may be objected that Melish does delineate an unnamed smaller stream as a confluent of upper Red River. This we have before, in our first argument, admitted. The fact that he gave it no name, however, shows its existence and character were doubted. It is now accounted for sufficiently by the several streams, Cache Creek, Otter Creek, Elk Creek, and Sweetwater, all of which, as Captain Marcy showed, are large creeks, coursing along the general course of the river at different points between the mountains and the river for a distance amounting to near 200 miles, each reaching in close proximity to the next of these creeks above it. But Melish shows that he did not intend to represent by this unnamed stream any very considerable water-course. We are opportunely supplied with the following extract from "A geographical description of the United States, with the contiguous British and Spanish possessions, intended as an accompaniment to Melish's map of these countries. By John Melish. Philadelphia: published by the author. 1818:"

Page 42, line 5: "The Red River rises in the mountains to the eastward of Santa Fé, between north latitudes 37° and 38°, and pursuing a general southeast course, makes several remarkable bends, as exhibited on the map; but it receives no very considerable streams until it forms a junction with the Washita and its great mass of waters a few miles before it reaches the Mississippi."

He, however, gave names to the Kiamichi, Vasour, Blue Water, and False Wichita. But Cache Creek, Otter Creek, Elk Creek, and Sweetwater Creek, all bold running creeks, from 40 to 60 miles long, and severally corresponding in position to different parts of this unnamed affluent, he does not delineate at all, unless they were supposed to constitute one continuous small affluent lying between the mountains and hills and the river, as all these creeks are shown by Captain Marcy to do. (See his Red River of Louisiana.)

Summary and conclusion as to the Red River of the treaty.

We have now reviewed the facts, material and immaterial, covered by the argument of the Commissioners on the part of the United States, without touching upon their theories of geographers. We trust they will admit that we have shunned no facts, and have been quite "as frank and explicit" as themselves.

We trust that we have shown not only that their assumption of ignorance in the treaty makers was a mistake of their own, but that the region of country about the boundary in question must have been well known to any person as much interested in knowing it as the parties to the treaty, and also that the North Fork of Red River, as known to-day, was the very stream delineated on Melish's map and on Humboldt's map as the Rio Roxo of Natchitoches.

Theories of geographers.

The Commissioners on the part of the United States have devoted much attention to a discussion of theories of geographers, which we have not thus far noticed, and with which we think this Commission, strictly speaking, has nothing to do, but which we now propose to notice. The suggestion, however absurd it may appear, seems to be that Melish's map, in its delineation of upper Red River, was entirely theoretical, and so understood to be by the treaty makers.

To the end of showing this, they have attempted a comparison of Melish's streams with what they term the true course of the streams delineated in black on a copy of the map of Melish, in red. In doing this we believe they made the base of their comparison some point in the lower Red River, hundreds of miles from the point of real interest, and have

made the comparison by the theoretical lines drawn to represent longitude and latitude, instead of by the leading outlines of the topography of the neighborhood of the boundary in question. There would have been some reason in a comparison between the relative positions of the well-known natural features of the country about the *situs* of the boundary in question, delineated on Melish's map, with the same on recent maps. Had they made such a comparison they would have been saved much theorizing, and would have at once discovered that the identity of Melish's upper Red River—the only one in the neighborhood which is of any interest to this Commission—with the real Red River and its neighborhood on the ground, and as it is represented in recent maps, is fully shown and its accuracy as a delineation demonstrated to be very remarkable for its day and time. They would have discovered that the error of Melish was not so much in the delineation of the face of the country, its real rivers, their real junctions, real relative courses and bends, the real mountains, etc., in respect to their relative topographical situation, as in the application to his map of the theoretical lines for longitude and latitude. They would have at once discovered that as to the immediate region of country of interest to this Commission, from Red River to the Arkansas, inclusive, the errors in the application of the lines of latitude and longitude were general and not local, and extended alike to the whole face of the country along the line of the one hundredth meridian as he laid it down, and not affecting the relative topographical situations of the two rivers and their notable surrounding landmarks at all.

In their attempted superpositions of maps, as far as respects the region where it was and is desirable to make comparison—the region of the boundary in question—they fail to bring the two maps together on any well-known and indisputable point; such, for instance, as the great bends of the Arkansas and Red Rivers, or the Wichita Mountains, delineated on both maps; and hence fail *in toto* of any comparison that pertains to the issue before the Commission. In their attempted supersposition they separate one and all of these, and all other well-known points of that region on the one map from the same points on the other by great distances, entirely losing sight of the obvious fact that a superposition which does not superpose any one well-known point of that region in question on the one map upon the same point on the other is not a superposition at all.

In fact, the object of their attempted superposition seems to have been merely to illustrate a theory of geographers, and not to discover the points of identity between the two maps in respect to the localities of the region in question.

We have illustrated what we mean by the comparison made in our red and blue diagram, heretofore presented.*

We are not map-makers, and our sketch is not artistic, but it will serve the purpose. The comparison it institutes, in connection with the foregoing, we deem a full answer to all the theories of the Commissioners of the United States.

But passing from the geographical theories, we can not omit to notice again that the United States Commissioners have entirely ignored

The most important issue before the Commission.

"According to the terms of the treaty," the Red River was to be followed westwardly, without any respect to the latitude, to a line of longitude, that of the one hundredth meridian "as laid down in Melish's map."

An issue based upon any other line than the one hundredth meridian as laid down in that map must be a false issue, because the work of the Commission is required to be done "in accordance with the terms of the treaty."

But the argument we are reviewing seems to ignore this requirement utterly, though it was expressly imposed by the act of Congress. We, however, feel bound to consider the terms of the treaty—the words

"*The whole being as laid down in Melish's map.*"

If the Commissioners on the part of the United States could be induced to give due weight to these words, it seems to us there could be no room for controversy.

These words close up a verbal description of the whole boundary. The main issue before this Commission is, what do they mean when applied to the part of the boundary from Red River to the Arkansas River?

Where does the line of the one hundredth meridian of west longitude from London as laid down on Melish's map cross Red River?

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* See our additional argument, pages 110 and 111.

How the two Governments have treated the line in question.

For thirty-three years after the treaty was entered into it was not known certainly that there ever would be any practical difference between the line of the one hundredth meridian as it was laid down in Melish's map and the absolutely true one hundredth meridian. But in 1852 the United States ordered an officer of her Army, Capt. R. B. Marcy (now General Marcy) to make a survey of Red River from the mouth of Cache Creek to the sources of that river. The order was in the following words:

"Special Orders No. 23.

"ADJUTANT-GENERAL'S OFFICE,
"*Washington, March* 5, 1852.

"Capt. R. B. Marcy, Fifth Infantry, with his company as an escort, will proceed without unnecessary delay to make an examination of Red River and the country bordering upon it, from the mouth of Cache Creek to its sources, according to the special instructions with which he will be furnished. On completing the exploration, Captain Marcy will proceed to Washington to prepare his report.

"Bvt. Capt. G. B. McClellan, Corps of Engineers, is assigned to duty with this expedition. Upon the completion of the field service, he will report to Brevet Major-General Smith, the commander of the Eighth Department.

"The necessary supplies of subsistence and quartermaster's stores will be furnished from the most convenient depots in the seventh or eighth military department.

"By command of Major-General Scott.

"R. JONES, *Adjutant-General.*"

(Marcy's Red River of Louisiana, page 1.)

We are not informed what "special instructions" were given Captain Marcy. But it is presumed that one of the most notable works of the expedition performed was embraced in them.

On the 30th of May, 1852, Captain Marcy made entry in his journal that Captain McClellan had just returned to camp from marking the one hundredth meridian at its intersection with Red River, and that he had marked it at a point about 6 miles below the junction of the two principal branches and three-fourths of a mile below a small creek which puts in from the north, upon the left bank, near where the river bends from almost due west to north. (See Red River of Louisiana, page 19.) This he considered and reported as the boundary between the Indian Territory and Texas. (*Id.*, page 18.)

Texas had no formal notice and was not a party to this marking of a line for the one hundredth meridian. The line, in fact, as marked by Captain Marcy, intersected the river about a degree or more west of the intersection as laid down on Melish's map. The United States acted upon it until 1859, by her Indian agents, who confined the settlement of the Indians to the eastward of that line. The Republic and State of Texas had occupied and exercised military jurisdiction to the vicinity of the Wichita Mountains for many years (see deposition of S. P. Ross, page 38 of our printed pamphlet; J. S. Ford, *id.*, page 45; H. P. Bee, *id.*, page 47; George B. Erath, pages 11 and 12; W. A. Pitts, page 50), that is, up to the immediate vicinity of the line thus marked by the United States. There was a mutual practical recognition of that neighborhood as being about the line by both Governments, and according to a well-recognized principle of law, this mutual tacit agreement acted upon by both parties, it would seem, should have been binding upon both.

But in 1859 the United States, by an officer of the Army and her contract surveyors, who were interested, doubtless, in extending their contract for surveying the Indian Territory, invaded the country west of this line and ran and marked another line for the one hundredth meridian about a degree farther west, and the contract surveyors proceeded to divide the country between the two lines into townships, and perhaps sections. Our Commission has been informed, whether truly or not we do not know, that the Government of the United States at that time refused to recognize and pay for this work. Be that as it may, Texas, by her governor, at once protested against it.

The words of the treaty become of great importance.

This brings us to the time when the words of the treaty, which the United States Commissioners, in their argument, fail to consider, became of considerable moment to Texas.

The boundary of the one hundredth meridian, as marked by the United States, was traveling westward. Texas proposed a boundary commission. For a number of years efforts by both Governments were made in that direction without any practical result.

Finally, in January, 1885, an act of Congress authorized this Joint Commission, and recited that the point where the line "as described in the treaty" crossed Red River had "never been ascertained and fixed by any authority competent to bind the United States and Texas," and this Commission was required by said act to ascertain and mark the point of crossing "in accordance with the terms of the treaty."

This was in response to an act of the legislature of the State of Texas of May 2, 1882, the first section of which provides for such a commission, and in the terms of the treaty expressly required her commissioners to run and mark the boundary lines as follows: Beginning at a point where a line drawn north from the intersection of the thirty-second degree of north latitude with the western bank of the Sabine River crosses Red River, thence following the course of said river westwardly to the degree of longitude one hundred west from London and twenty-three degrees west from Washington as said line was "laid down in Melish's map of the United States, published at Philadelphia, improved to the 1st of January, 1818, and designated in the treaty between the United States and Spain made February 22, A. D. 1819." Thus was the work of this commission limited and required to be done in accordance with the terms of the treaty by both the act of Congress and that of the legislature of Texas.

We have examined those terms, and given it as our opinion that according to them the line of boundary in question was to be as laid down in Melish's map, which would place it eastward of the junction of the North and South Fork, whether that be the true one hundredth meridian or not; and in our argument of the 26th of June we endeavored to show that this must be so, according to the plain and obvious meaning of the words of the treaty, in connection with the delineation on the map (pages 107 to 114), and according to the intention of the parties as evidenced by "the circumstances in which the contract" of treaty "was made," and the clear and unequivocal terms which the parties had used on a previous similar occasion in the negotiation which led to the final agreement (pages 114 to 122). To ascertain the circumstances under which the treaty was made, and the sense in which the parties had previously used these and corresponding words we reviewed the history of the negotiation, and therefrom deduced, as we think, conclusive evidence of what they intended by the words "the whole being as laid down in Melish's map," in respect to the boundary along the one hundredth meridian, to wit, that the real position of the hundredth meridian being uncertain by reason of the widely different delineations of Melish and Pike on their respective maps, and it being their intention to make everything certain as far as practicable, they made choice of Melish's map for that purpose, and agreed that this line (as well as other lines) of the boundary should be as laid down on that map, in order that it might not subsequently be shifted farther to the east, to the line of Pike's one hundredth meridian, for instance, nor to the west of a more western line, fixed and defined by the bends of the Arkansas and Red Rivers, which they had considered and rejected. We regret the United States Commission have seemingly overlooked that argument, to which we again invite their attention, and we now beg leave to submit to their candid consideration legal authorities in support of that argument which we have collated from sources that should command attention: Wheaton's International Law; Vattel's Law of Nations, with Chitty's Notes; Escrechi's Dictionary of Legislation and Jurisprudence; Civil Law of Rome, by Colquhoun; and the Supreme Court of the United States.

First, then, on the interpretation of treaties.

"Public treaties are interpreted like other laws and contracts." (Wheaton on International Law, chap. 11, p. 355.)

"That is, we are to construe a treaty as we would construe any other instrument, public or private; we collect from the nature of the subject, from the words and the context, the true intent and meaning of the contracting parties, whether they are A and B, or happen to be two independent states.

"The principles of the civil law *de obligationibus* (which is the law admitted by all nations in Europe, by most in their domestic, and by all in their national questions) must be allowed to arbitrate in deciding the validity, existence, and meaning of a public treaty by the same rules and reasonings as when applied to any other contract of private life. Words or characters are merely used to convey by marks or sounds the ideas of consent and to preserve the memory of compacts. Now, the end being thus principally to be considered and the means being regarded only as declarative of the end, if by any other means than strict words a contract is implied, it is undoubtedly valid whenever there appears from any acts or reasonable interpretation of signs an acknowledged consent and equitable foundations of contracting." * * * (Chief-Justice Eyre in Marryatt *v.* Wilson, 1 Bos. and Pul., 336-439, quoted by Joseph Chitty in Vattel's Law of Nations, note, p. 244, ed. 1854.)

[Extracts from Vattel's Maxim's of Interpretation of Treaties.]

"The first general maxim of interpretation is, that it is not allowable to interpret what has no need of interpretation. When a deed is worded in clear and precise terms, when its meaning is evident and leads to no absurd conclusion, there can be no reason for refusing to admit the meaning which such deed naturally presents." * * * (Vattell's Law of Nations, p. 254.)

"If the intention which is sufficiently declared were not to be taken, of course, as the true intention of him who speaks and enters into engagements, it would be perfectly useless to form contracts or treaties." (*Id.*, p. 245.)

"In the interpretation of a treaty, or of any other deed whatsoever, the question is to discover what the contracting parties have agreed upon—to determine precisely on any particular occasion what has been promised or accepted; that is to say, not only what one of the parties intended to promise, but also what the other must reasonably and candidly have supposed to be promised to him—what has been sufficiently declared to him and what must have influenced him in his acceptance. Every deed, therefore, and every treaty must be interpreted by certain fixed rules, calculated to determine its meaning as naturally understood by the parties concerned at the time when the deed was drawn up and accepted." * * * (*Id.*, p. 246.)

"Since the sole object of the lawful interpretation of a deed ought to be the discovery of the thoughts of the author or authors of that deed, whenever we meet with any obscurity in it we are to consider what probably were the ideas of those who drew up the deed, and to interpret it accordingly. This is the general rule for all interpretations." (*Id.*, p. 247.)

"In the interpretations of treaties, compacts, and promises we ought not to deviate from the common use of the language, unless we have very strong reasons for it." (*Id.*, p. 248.) * * * "It is then a gross quibble to affix a particular sense to a word in order to elude the true sense of the entire expression." (*Id.*, p. 249.)

"Every interpretation that leads to an absurdity ought to be rejected." (*Id.*, p. 252.)

"If he who has expressed himself in an obscure or equivocal manner has spoken elsewhere more clearly on the same subject, he is the best interpreter of his own words. We ought to interpret his obscure or equivocal expressions in such a manner that they may agree with those clear and unequivocal terms which he has elsewhere used, either in the same deed or on some other similar occasion. In fact, while we have no proof that a man has changed his mind or manner of thinking, it is presumed that his thoughts have been the same on similar occasions, so that if he has anywhere clearly shown his intention with respect to a certain thing, we ought to affix the same meaning to what he has elsewhere obscurely said on the same subject." (*Id.*, p. 254.)

"The interpretation ought to be made in such a manner that all the parts may appear consonant to each other—that what follows may agree with what preceded—unless it evidently appear that by the subsequent clauses the parties intended to make some alteration in the preceding ones." (*Id.*, p. 255.)

"The reason of the law or of the treaty—that is to say, the motives which led to the making of it, and the object in contemplation at the time—is the most certain clue to lead us to the discovery of its true meaning, and great attention should be paid to this circumstance, whenever there is question either of explaining an obscure, ambiguous, indeterminate passage in a law or treaty, or of applying it to a particular case. When once we certainly know the reason which alone has determined the will of the person speaking, we ought to interpret and apply his words in a manner suitable to that reason alone. Otherwise he will be made to speak and act contrary to his intention and in opposition to his own views." (*Id.*, p. 256.)

"In unforeseen cases, that is to say when the state of things happens to be such as the author of a deed has not foreseen and could not have thought of, we should rather be guided by his intention than by his words, and interpret the instrument as he himself would interpret it if he were on the spot, or conformably to what he would have done if he had foreseen the circumstances which are at present known." (*Id.*, p. 262.)

In the first place, everything that tends to the common advantage in conventions, or that has a tendency to place the contracting parties on a footing of equality, is favorable. The voice of equity and the general rule of contracts require that the conditions between the parties should be equal. We are not to presume, without very strong reasons, that one of the contracting parties intended to favor the other to his own prejudice; but there is no danger in extending what is for common advantage. If, therefore, it happens that the contracting parties have not made known their will with sufficient clearness, and with all the necessary precision, it is certainly more conformable to equity to seek for that will in the sense most favorable to equality and the common advantage than to suppose it in a contrary sense.

"For the same reason everything that is not for the common advantage, everything that tends to destroy the equality of a contract, everything that onerates only one of the parties, or that onerates the one more than the other, is odious." (*Id.*, p. 264.)

"When the question relates to things favorable, we ought to give the terms the utmost latitude of which they are susceptible according to the common usage of the language; and if a term has more than one signification, the most extensive meaning is to be preferred; for equity ought to be the rule of conduct with all mankind wherever a perfect is not exactly determined and known in its precise extent." * * * "Now, when there is question of favorable things, the more extensive signification of the terms accords better with equity than the more confined signification." (*Id.*, pp. 266, 267.)

"We should, when there is question of odious things, interpret the terms in the most limited sense; we may even, to a certain degree, adopt a figurative meaning, in order to avert the oppressive consequences of the proper and literal sense, or anything of an odious nature, which it would involve; for we are to favor equity and do away with everything odious as far as can be accomplished without going in direct opposition to the tenor of the instrument or visibly wresting the text." (*Id.*, p. 268.)

In regard to collisions or oppositions of laws or treaties the author says:

"If the collision happen between two affirmative laws or two affirmative treaties concluded between the same persons or the same states, that which is of more recent date claims a preference over the older one, for it is evident that since both laws or both treaties have emanated from the same power, the subsequent act was capable of derogating from the former." (*Id.*, p. 272.)

From Escriche's Dictionary of Legislation and Jurisprudence—Interpretation of agreements and contracts.

Doubts arising as to the meaning of the stipulations of a contract must be solved according to the following rules of interpretation:

(1) In all contracts more regard must be had to the mutual intentions of the parties than to the literal meaning of the words. The intention of the parties may be ascertained by taking into consideration the nature of the business, the circumstances in which the contract was made, the motives which may reasonably have prompted it, the actions of the parties subsequent to making the contract and bearing upon the point in controversy, and what is more probable according to the habits of the parties and customs of the land.

(2) When a stipulation admits of two meanings, one conducive to, and the other not conducive to, its execution, the most plausible meaning should be accepted; for it should not be presumed that two persons endowed with reason wished to stipulate meaningless articles. However, if the stipulation should be interpreted, in order to give it effect, as being contrary to law or to good morals, or to the manifest intention of the contracting parties, or either of them, it should be rejected and held as not having been made.

(3) When a stipulation may be carried into effect with the meaning given to it by one of the parties and with that given to it by the other party, the interpretation must be adopted which comes nearer to truth and justice; but if truth can not be ascertained by that means, the obscure words should be interpreted against the party who inserted them and in favor of the other party.

(4) Expressions susceptible of two meanings must be interpreted in the acceptation which is most adaptable to the nature or object of the contract.

(5) In doubtful cases, resulting from obscurity or ambiguity, and the will of the parties is not apparent, the practice of the land in similar cases must be adhered to.

(6) The usual and necessary stipulations must be considered as inserted in a contract, even if they have not been expressed, because contracts obligate not only to whatever is therein expressed, but also to all the consequences given to them by equity, custom, and law. In a deed of sale the warranty clause is supposed, although not inserted in the instrument.

(7) All the clauses of a contract are interpreted one by another, giving to each of them the meaning resulting from the whole context of the instrument.

(8) If a doubt can not be solved by the means above stated, it must be adjudicated against the grantor and in favor of the debtor, who should be presumed to have assumed the less rigorous obligation.

(9) However general may be the terms in which an agreement is drawn, it can not, in any case, contain more than what the contracting parties intended and contracted for.

(10) When a special case is expressed in a contract, in order to remove any doubt as to that case, the extension given by law to the obligation must not be considered as restricted with regard to the cases not therein expressed.

(11) When no interpretation can be made without resulting in an evil, damage, or injury, the less unjust interpretation must be adopted, by the general rule that the least of two evils should be chosen.

I certify that the foregoing is a correct translation of the rules of interpretation as found in Escriche's Dictionary of Legislation and Jurisprudence, Madrid edition, page 927 *et seq.;* the preface to which bears date May 14, 1851.

X. B. DEBRAY,
Spanish Clerk and Translator, General Land Office of Texas.

AUSTIN, *July* 3, 1886.

Conclusions of law from the foregoing.

From the foregoing authorities it appears that treaties are to be interpreted just like any contract, deed, or convention between private parties, and according to the maxims of the civil law.

That the prime and only object of such interpretation is to ascertain the intention of the contracting parties, which must prevail, even if it be contrary to the express literal meaning of the words used.

And in order to this, we may examine into the history of the negotiation which led to final agreement to find "the circumstances in which the contract was made" and "the motives which may reasonably have prompted it."

We have endeavored to follow in the line of these maxims in our argument heretofore submitted. And now, in accordance with Escriche's rule 5, we desire to inquire into

"The practice of the land"—

the rulings of the courts of highest resort—in regard to such expressions as the words "the whole being as laid down in Melish's map" when found in a deed, contract, or agreement. The rule is, that in case of "doubt resulting from obscurity, * * * and the will of the parties is not apparent, the practice of the land in similar cases must be adhered to."

The words in question seem to be differently understood by the two parts of the Commission, and it would seem there can be no agreement unless the law of the case as we may find it shall carry conviction.

The maxim from Escriche refers us to the practice of the land for the exposition of these words, which practice can only be found in the rulings of courts of highest resort.

Recollecting that treaties are to be construed as any other contract, or as any deed, let us inquire what then is the practice of the land as to contracts in cases similar to the one in hand; that is:

(1) In respect to contracts, deeds, arguments, etc., wherein maps or plats are referred to as a part of the description of the land conveyed or contracted about.

(2) When a deed or contract for a tract of land, after giving its boundary by field-notes, showing the courses and distances of its lines, refers to a map or plat for further description, what effect has such a map or plat? Is it to be considered as much a part of the deed or contract as any other part of it or not?

(3) If it must be considered as much a part of the deed or contract as if inserted in it, and it is found to contain delineations of natural objects or landmarks across, within, or about the boundaries described in the field-notes, that are not mentioned in the field-notes, and it is also found that according to the calls of the field-notes independent of the reference to the map, the boundary would lie in an entirely different relative position to those natural landmarks from that shown by the map or plat, what influence or effect then does the practice of the land give to the map or plat? Which shall control the other, and which shall yield to the other, the calls for course and distance or the map? Shall the lines of the land be run according to the field-notes, or shall they be run as laid down on the map? They can not be run both ways.

Fortunately, we are not left in doubt on this subject by the practice of the land—the rulings of the courts of the highest resort.

The practice under the civil law,

in countries where it prevailed, is to be gathered from the following extract from Colquhoun's Civil Law of Rome, vol. 1, page 478:

"The twelve tables provided for the appointment of three *arbitri*, who were to be *agrimensores*, or professional engineers." * * * "The Romans had the most exact surveys, not only in Italy, but also in the provincial lands, municipalities, and colonies; and so

accurate were these, that not only were the mere boundaries of contiguous states laid down, but even the hedges and olive trees, together with the number of slaves, buildings, etc., were marked or scheduled; these maps were engraved on tables of brass and deposited in the ærarium at Rome. In case of municipalities and the like, the original was preserved in like manner, but a copy printed off on linen from the engraving was sent to the locality to which it applied. These surveys being made on an accurate scale, there was, therefore, very little difficulty in an agrimensor ascertaining the exact spot, and by measuring from any fixed points about which he entertained no doubt he could easily settle a boundary in a far more satisfactory manner than by examining peasant people." * * * (Roman Civil Law, by Colquhoun, vol. 1, p. 478.)

From the peculiarity of the civil law, as indicated by Colquhoun in this extract, it appears so high authority was given to the land maps traced on tables of brass and printed on linen that they were deemed the only evidence worthy to be considered in questions of boundary. The civil law prevailed in Spain and made its impress also upon the land of the Montezumas.

The practice in the United States.

In the United States there were no "*argrimensores*" for "*arbitri.*" Instead, juries were used to find the facts from all the evidence, while the law applicable to the facts found was delivered from the bench by men learned in the law. That we may see what these judges of the law have held concerning maps and plats, and how far they concurred with the practice under the rules of the twelve tables, we here subjoin the reports of two decisions of the highest court of the United States, in which they declare the law relative to maps, referred to for description in deeds or contracts, in cases covering every point in the question we are investigating.

"McIver's Lessee *v.* Walker *et al.* Error to the circuit court for the district of East Tennessee. This was an ejectment brought in that court by the plaintiff in error against the defendants. Upon the first trial of the cause a judgment was rendered in the circuit court in favor of the defendants, and upon that judgment a writ of error was taken out and the judgment reversed by this court at the February term, 1815, and the cause was sent back to be tried according to certain directions prescribed by this court.

"As the opinion given by this court upon reversal of the first judgment contains a statement of the facts given in evidence upon the first trial, it is deemed proper to insert the opinion in this place. It is as follows: On the trial of this cause the plaintiff produced two patents for 5,000 acres each, from the State of North Carolina, granting to Stockley Donelson (from whom the plaintiff derived his title) to several tracts of land lying on Cow Creek, the one, No. 12, beginning at a box-elder standing on a ridge, corner to No. 11, etc., as by the plat hereto annexed will appear. The plat and certificate of survey were annexed to the grant.

"The plaintiff proved that there were eleven other grants of the same date for 5,000 acres each, issued from the State of North Carolina, designated as a chain of surveys joining each other from No. 1 to No. 11, inclusive, each calling for land on Cow Creek as a general call, and the courses and distances of which, as described in the grants, are the same with the grants produced to the jury. It was also proved that the beginning of the first grant was marked and intended as the beginning corner of No. 1, but no other tree was marked, nor was any survey ever made, but the plat was made out at Raleigh and does not express on its face that the lines were run by the true meridian. It was also proved that the beginning corner of No. 1 stood on the northwest side of Cow Creek, and the line running thence down the creek called for in the plat and patent is south 40° west. It further appeared that Cow Creek runs through a valley of good land, which is on an average about 3 miles wide between mountains unfit for cultivation, and which extends from the beginning of survey No. 1 in the said chain of surveys until it reaches below survey No. 13, in nearly a straight line, the course of which is nearly south 35° west by the needle, and south 40° west by the true meridian; that in the face of the plats annexed to the grants the creek is represented as running through and across each grant. The lines in the certificate of survey do not expressly call for crossing the creek; but each certificate and grant calls generally for land lying on Cow Creek. If the lines of the tracts hereinbefore mentioned, Nos. 12 and 13 in the said chains of surveys, be run according to the course of the needle and the distances called for, they will not include Cow Creek or any part of it, and will not include the land in possession of the defendants. If they be run according to the true meridian, or so as to include Cow Creek, they will include the lands in possession of the defendants. Whereupon the counsel for the plaintiff moved the court to instruct the jury: 1st. That the lines of the said lands ought to be run according to the true meridian, and not according to the needle. 2d. That the lines ought to be run so as to include Cow Creek and the lands in possession of the defendants.

"The court overruled both these motions, and instructed the jury that the said grant must be run according to the course of the needle and the distances called for in the said grants, and that the same could not legally be run so as to include Cow Creek, and that the said grants did not include the lands in possession of the defendants.

"To this opinion an exception was taken by the plaintiffs' counsel. A verdict and judgment were rendered for the defendants, and that judgment is now before the court on a writ of error. It is undoubtedly the practice of surveyors, and the practice was proved in this case, to express in their plats and certificates of survey the courses which are designated by the needle; and if nothing exists to control the call for courses and distance the land must be bounded by the courses and distances of the patent according to the magnetic meridian.

"But it is a general principle that the course and distance must yield to natural objects called for in the patent. All lands are supposed to be actually surveyed, and the intention of the grant is to convey the land according to that actual survey; consequently, if marked trees and marked corners be found conformably to the calls of the patent, or if water-courses be called for in the patent, or mountains, or any other natural objects, distances must be lengthened or shortened and courses varied so as to conform to those objects. The reason of the rule is that it is the intention of the grant to convey the land actually surveyed, and mistakes in courses and distances are more probable and more frequent than in marked trees, mountains, rivers, or other natural objects capable of being clearly designated and accurately described. Had the survey in this case been actually made, and the lines had called to cross Cow Creek, the courses and distances might have been precisely what they are; it might have been impracticable to find corner on other marked trees, and yet the land must have been so surveyed as to include Cow Creek. The call in the lines of the patent to cross Cow Creek would be one to which course and distance must necessarily yield. This material call is omitted, and from its omission arises the great difficulty of the cause. That the lands should not be described as lying on both sides of Cow Creek, nor the lines call for crossing that creek, are such extraordinary omissions as to create considerable doubt with the court in deciding whether there is any other description given in the patent of sufficient strength to control the call for course and distance. The majority of the court is of opinion that there is such a description. The patent closes its description of the land granted by reference to the plat which is annexed. The laws of the State require this annexation. In this plat thus annexed to the patent, and thus referred to as describing the land granted, Cow Creek is laid down as passing through each tract. Every person having knowledge of the grant would also have knowledge of the plat, and would by that plat be instructed that the lands lie on both sides the creek. There would be nothing to lead to a different conclusion but a difference of about five degrees in the course, should he run out the whole chain of surveys in order to find the beginning of No. 12; and he would know that such an error in the course would be corrected by such a great natural object as a creek laid down by the surveyor in the middle of his plat. This would prove, notwithstanding the error in the course, that the lands on both sides of Cow Creek were intended to be included in the survey and intended to be granted by the patent. It is the opinion of the majority of this court that there is error in the opinion of the circuit court for the district of east Tennessee; in this, that said court instructed the jury that the grant under which the plaintiff claimed could not be legally run so as to include Cow Creek, instead of directing the jury that the said grant must be so run as to include Cow Creek and to conform as near as may be to the plat annexed to the said grant; wherefore it is considered by this court that said judgment be reversed and annulled, and the cause remanded to the said circuit court, that a new trial may be had according to law."

Upon another trial in the circuit court of Tennessee judgment again went for the defendants, and upon writ of error to the Supreme Court of the United States this cause was argued and reargued at two terms of the court by eminent counsel.

Mr. Chief Justice Marshall delivered the opinion of the court, as follows:

"The court has re-examined the opinion which it gave when this cause was formerly before it, and has not perceived any reason for changing that opinion." * * *

The cause was again remanded accordingly, to be tried in accordance with law, and it seems was never again in that court. (McIver's Lessee *v.* Walker *et al.*, 4 Wheaton, p. 444 to 452.)

This was a leading case, and has been followed by all the courts generally of the Union, whose reports may be said to be crowded with similar adjudications.

In the case of Noonan *v.* Lee, reported in 2 Black's Reports, decided by the same court, the plat was simply referred to in the deed. Under the statute of the State, a plat, before it could be legally recorded, had to be properly authenticated in a certain way. In this case it was not properly authenticated, but was put of record and referred

to in the deed. Objection was made to its want of authentication. But the United States Court, Justice Swayne delivering the opinion, held as follows:

"As regards the statute, the plat was fatally defective and afforded no warrant to the recording officer for putting it on record. Nevertheless, its being there was a fact, and whether there or elsewhere the reference to it in a deed for the purpose of fixing a boundary is sufficient. That is certain which can be made certain. Where a map or plot is thus referred to, the effect is the same as if it were copied into the deed. * * * (Davis *v.* Rainesford, 17 Mass., 211; McIver's Lessee *v.* Walker *et al.*, 4 Wheaton, 445.)" (Opinion of Mr. Justice Swayne, Noonan *v.* Lee, 2 Black's U. S. Reports, p. —.)

Conclusion.

It would therefore appear that Melish's map, referred to in the treaty in the words we have considered, is made thereby as much a part of the treaty as if it had been copied into it; and that the call for distance up Red River to the one hundredth meridian must yield to the delineation of that line in a certain relative position to the bends of the Arkansas and Red Rivers and the mountains and other natural landmarks between and around, which is shown in that map, if it be found that the true one hundredth meridian lies in a different locality from that in which Melish thus delineates it. Such being the case, it follows that the line in question is to be ascertained by the relative position given it on the map to these natural landmarks, and not by astronomical observations to find the true meridian.

Having found before, by comparison of maps, that the line so found will lie to the east of the junction of the two forks, North and South of Red River, we submit that this Commission, if it fixes the line according to the terms of the treaty, must of necessity hunt for and find it east of and below both the North and South Fork of Red River.

J. T. BRACKENRIDGE,
Chairman Boundary Commission on the part of Texas.
W. H. BURGES, *Commissioner.*
G. R. FREEMAN, *Commissioner.*

Col. S. M. MANSFIELD,
President United States Boundary Commission.

The Commission then, at 2.15 p. m., adjourned to meet at 10 a. m. to-morrow.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Thursday, July* 8, 1886.

The Commission met, pursuant to adjournment, at 11 a. m.

Present, all the members except Mr. Brackenridge and Mr. Burges.

Mr. Livermore presented the following resolution, in view of the absence of two members of the Texas Commission and the fact that those present did not feel authorized to state whether the Texas Commissioners desired to present any further statements to the Joint Commission:

Resolved, That the Joint Commission take a recess until notified by the Texas Commissioners that they are prepared for further action.

Carried at 11.50 a. m.

AUSTIN, TEX., *Friday, July* 9, 1886.

Business resumed at 11.10 a. m. in accordance with the resolution of yesterday.

Present, all the members except Mr. Burges.

Mr. Herndon then presented the following:

SUPPLEMENTAL ARGUMENT.

Again we assume an additional ground of estoppel against the United States independent of the views before expressed, which we trust will commend itself to the consideration of the Joint Commission, that under the joint resolution of the Congress of the United States of 1st of March and 29th of December, 1845, and the joint resolution and ordinance on the part of the Republic of Texas, dated 23d of June and the 4th day of July, 1845, by which the Republic of Texas became one of the States of the Union, certain condi-

tions were to be performed and certain guarantees were given on the part of the United States to the new State of Texas and her people, one of which was that Texas should retain all her vacant and unappropriated lands to pay her liabilities, etc., and the residue of said lands "to be disposed of as said State may direct." Another of said guarantees was that "said State be formed subject to the adjustment by this Government of all questions of boundary that may arise with other governments." It was agreed to that "the territory properly included within and rightfully belonging to the Republic of Texas may be erected into a new State to be called the State of Texas," etc. Reference is made to the acts themselves. (Paschal's Digest of Laws, pp. 44, 45, 46.) You will observe from these several acts that a solemn contract was made and concluded between two high contracting parties upon valuable and other, the highest considerations that can possibly influence men or nations.

No one will doubt the immense value to the United States of this acquisition from the Republic of Texas, nor the fact that it was done after the most mature discussion and consideration of all subjects of difference. All "territory properly included within and rightfully belonging to the Republic of Texas" should be included in the new State of Texas and disposed of by Texas as she should direct. "All questions of boundary that may arise with other governments" shall be adjusted by the United States. These matters were considered and entered into the contract, and the United States agreed and undertook to settle them then and there, so far as Texas was concerned, for the considerations received.

Examine these several acts under the facts then surrounding them, and can it be doubted that the true intent was for the United States to assume on her part to guaranty to Texas a republican and stable government, a good and valid title to all the territory properly included within and rightfully belonging to the Republic of Texas, with the right to sell the lands of this territory? And so far as the limits of this territory was concerned, it was then and there conceded by the United States to Texas as rightfully claimed, and any difficulty arising between Texas and Mexico or other Government on the subject of boundary the United States agreed to adjust. This was done with the distinct idea in view that Mexico was then seeking and would continue to seek to recover all or a part of Texas back to her Government. The conflict did come; the boundary question was raised, and the United States defeated the claims of Mexico and settled all questions of boundary between Texas and Mexico. Now, Texas succeeded to all the territory to which Spain was entitled under the treaty of the 22d of February, 1819, and so held and exercised jurisdiction over this territory now in dispute while a part of Mexico; after her independence of Mexico, from April, 1836, she held military possession of it under the military expedition of Captain Eastland and others from then till December 29, 1845, and this possession by her military forces continued up to the day these agreements, guaranties, and transfers were made and concluded, as the evidence abundantly shows. Did Texas through these means acquire a good and valid title to this territory? Was this title guarantied and warranted by the United States against all claimants? By these agreements and conditions Texas could settle no question of boundary with any other government. Will it be contended that the United States agreed that the questions of boundary between Texas and other governments should be adjusted by her, and after all such questions were settled with others that then the United States should turn upon Texas and treat the boundary as unsettled between them and dispute the claim of Texas to that very territory to which she had defended her title? It can not be supposed that the United States made or had any secret reservations at that time or since. The United States acted fairly then, and will do so now. When the subject is understood the United States will abandon her claim, set up by Indian agents and land speculators, and quiet Texas in the title and possession of this territory. We submit under this view that Texas acquired a good and valid title to all the territory rightfully claimed and included within the limit of the Republic of Texas on the 29th day of December, 1845, the day that the Republic of Texas ceased to exist and her territory became one of the States of the Union, and that the United States eliminated the question of boundary from further dispute between Texas and other governments and guarantied to Texas the peaceable possession and right to dispose of her lands as she may deem proper. These solemn acts of the two governments referred to ended in the annexation of Texas as a State of the Union, for the considerations named therein constitute the title deed of Texas to the county of Greer, the territory now in dispute, and the United States is estopped from reopening this question and setting up a claim to this territory.

W. S. HERNDON.

OFFICE OF TEXAS COMMISSION,
Austin, Tex., July 8, 1886.

Resolved, That the supplemental argument and conclusion presented by W. S. Herndon to section 1 of the report and argument of the Texas Commission, of June 23, 1886,

and omitted when the same was printed, be, and the same is hereby, adopted, and shall be referred to and considered as a part of said report and argument and made part of the record.

The foregoing resolution was adopted by vote of three members, to wit: J. T. Brackenridge; W. H. Burgess, by J. T. Brackenridge, proxy; and W. S. Herndon.

J. T. BRACKENRIDGE,
Chairman of Texas Boundary Commission.

Mr. Freeman then read the following letter:

AUSTIN, TEX., *July* 8, 1886.

SIR: The Texas Boundary Commission having authorized any member to withdraw his name from any report or argument heretofore adopted and made a part of the record, with or without his reasons therefor, the withdrawal to be in writing, signed by the member, which shall be placed upon the minutes of the Texas Commission, I beg leave to say that upon careful examination of the report and argument adopted on the 23d of June and subsequently presented to the Joint Commission, which was prepared by the Hon. W. S. Herndon, I hereby withdraw my name therefrom and beg that you present the fact to the Joint Commission with the following reasons therefor:

(1) I find in the second sentence of the second paragraph of it terms which in the hasty reading were not noticed, and which I do not wish to use towards the Commission on the part of the United States.

(2) I find, on examination, that it embraces matter inconsistent with the view that the "treaty meant the boundary line in question should be the one hundredth meridian as laid down in the map of Melish, whether the true meridian or not"—which was well known to be the opinion of the majority of the Commission on the part of Texas. The matter referred to is inconsistent with this view, being, as I think, not at all conducive to the spirit of the main proposition of the report.

For these and other good reasons not necessary to state I withdraw my name from the report.

I wish to say in doing so that I indorse the proposition announced in it to the extent that I deem it now too late for the United States, in view of the history and facts in evidence, to set up any claim to Greer County, and that the North Fork of Red River is, according to the evidence, beyond doubt the upper Rio Roxo of Natchitoches, or Red River of the treaty, as laid down on Melish's map.

G. R. FREEMAN,
Member of the Texas Boundary Commission.

HON. J. T. BRACKINRIDGE,
President Texas Boundary Commission.

The Commission then, at 11.30 a. m., adjourned to meet at 11 a. m. Wednesday.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Wednesday, July* 14, 1886.

The Commission met at 11.20 a. m., pursuant to adjournment.
Present, all the members, except Mr. Burgess.
The United States Commission then presented and read the following:

OFFICE OF JOINT COMMISSION ON BOUNDARY
BETWEEN UNITED STATES AND STATE OF TEXAS,
Austin, Tex., July 14, 1886.

Mr. J. T. BRACKENRIDGE,
Chairman of the Texas Boundary Commission:

SIR: The Commissioners on the part of the United States and Texas have offered all attainable evidence bearing upon the points at issue between the two governments that might properly be considered by the Joint Commission, and have drawn their conclusions from them. We will now, in accordance with the rules of procedure, recapitulate the facts and opinions expressed on both sides, so as to conclude our deliberations and proceed with the work before the Commission.

These facts and opinions are to be found in:

A. The original presentation of the issues by the United States Commissioners, March 4.

B. The statement of the issues and claims of Texas offered by the Texas Commissioners, March 8.

C. The review of evidence on the part of the United States, unanimously concurring, by her Commissioners, June 21.

D. Report and argument of the Texas Commissioners, signed by Commissioners Brackenridge, Herndon, Burgess, and Freeman, June 23, to which Commissioner Freeman made a condition in a letter to the Joint Commission, July 8.

E. Additional argument of the Texas Commission, signed by Commissioners Freeman and Brackenridge, and conditionally by Commissioner Burgess, June 26.

F. Argument of Commissioner Brackenridge on the claims of Texas to Greer County, July 6.

G. Review of statement of the United States Commission (*C*) by Commissioners Freeman, Brackenridge, and Burgess, July 7.

H. Supplemental argument by Commissioners Brackenridge, Burgess, and Herndon, July 9.

We accepted the resolution requiring each Commission in turn to present evidence in support of the claims of its own government, because we believe this to be the most effective way to bring all matters bearing upon the question to the consideration of the Joint Commission, and not with the idea that it was incumbent upon us to argue in favor of assigning the land to the Indian Territory rather than to Texas, nor do we deem that such a course would be conducive to a proper discharge of our duty as Commissioners. It can not be too strongly urged that we state our views and hear those of the other Commissioners "for the purpose of narrowing the controversy to the fewest possible proportions consistent with the grave duties imposed and the results to be attained." We wish that this and our previous papers should be considered rather as an investigation than as an argument.

We have set forth all the facts in evidence as they have appeared to us, and will now proceed to review as concisely as possible what each Commission has said.

Some of the papers from the Texas Commission have been presented in the form of an argument, and if our answer is not in similar form we hope to be excused from all imputation of discourtesy. It is very valuable, for the purpose of investigation, to have before us the individual views of each of the Commissioners from Texas. Still we can not help thinking that much time would have been saved, and perhaps the matter would have been narrowed down, if the individual Commissioners had omitted to spread upon their arguments those that had already been answered. Moreover, we can not but think that in many instances the nature of our duties has been altogether mistaken or overlooked. Some of the Commissioners appear to regard the law as unjust. We do not coincide with this view, and regret that so much valuable time should have been expended in these expressions when the work for which the Commission was constituted has made so little progress.

The nature of the Commission and the duties required of it were clearly and logically expressed in the first statement of the Texas Commission (*B*) on the 8th of March, which repeated the statement and views of the United States Commission (*A*). The Commission was created to execute the law, and not to complain of its injustice. The law of the State of Texas requires its Commissioners to mark the corner of the boundary between the territory of the United States and Texas. which is defined as the point where the true one hundredth degree of longitude crosses Red River, and to place the monument on the Prairie Dog Town Fork, or the North Fork, when the main or principal Red River shall have been ascertained, as agreed in the treaty. The United States Commissioners, in conjunction with those from Texas, are required to ascertain where the one hundredth degree of longitude crosses Red River, and however interesting it may be to know that the Texas Commissioners think the North Fork might have been defined as the boundary instead of the stream designated in the treaty, we hope that these views will not prevent them from considering the subject in the light of these laws.

It might have been more advantageous if a greater or less territory had been assigned to Spain in 1819. Our duty is simply to carry out the provision of the law so far as now concerns the boundary of Texas. Testimony was introduced to show that the State of Texas long since attempted to occupy the doubtful territory with bands of armed men, to defend its boundary with her troops, to locate lands upon it, and to erect it into a county of the State as soon as it was claimed by the United States. Far be it from us to comment upon any of these facts. If the land belonged to Texas it was right for her to check the depredations of the Indians, and if it belonged to the United States these inroads afford Texas no claims to the land.

Commissioners Brackenridge, Herndon, and Burgesss (*D*) say that Disturnell's first map was used as the basis of the treaty between the Republic of Mexico and the United States in 1828, and that his last map, 1846–1847, was used as a basis of a treaty between the same Governments in 1848. On these maps the Prairie Dog Town Fork was distinctly marked as the Rio Colorado.

Article 2 of the convention between the United States and Texas, 1838, says:

"And it is agreed that until this line shall be marked out, as is provided for in the foregoing article, each of the contracting parties shall continue to exercise jurisdiction in all territory over which its jurisdiction has hitherto been exercised, and that the remaining portion of the said boundary line shall be run and marked at such time hereafter as may suit the convenience of both of the contracting parties, until which time each of the said parties shall exercise, without the interference of the other, within the territory of which the boundary shall not have been so marked and run, jurisdiction to the same extent to which it has been heretofore usually exercised."

In 1879 the Congress of the United States had, inadvertently or otherwise, assigned this territory to the northern judicial district of the State under the name assumed by Texas. This does not appear to have been regarded by either government as an admission of the claims of Texas, for in 1881 (two years later) a bill was offered in the House of Representatives the purport of which was, by legislative enactment, to define the boundary as the North Fork of Red River.

As already stated, this bill was reported adversely by the committee to which it was referred, on the ground that if Brown and Jones were right in their statement about the relative size of the two forks at the crossing of the one hundredth meridian there could be no doubt about the true boundary, but it was simply because the survey referred to had been made without the privity of the State of Texas, that the appointment of a joint commission was recommended, that the State might have a hearing in the matter and an opportunity to co-operate with the United States in the surveying and making of the boundary at the intersection of the true one hundredth meridian with the Red River.

It was in accordance with this suggestion that the Texas legislature authorized the appointment of its Commissioners, who are directed to be guided by surveys and measurements, natural and artificial landmarks, and authenticated maps, and to make surveys and observe the relative stage of water in the two forks, to ascertain which fork is the true Red River.

The Congress has appointed us to co-operate in this work, and not to call in question the validity of the act. It is not necessary that we should quote from the maxims of international law to know that these acts of Congress and the legislature of Texas are binding upon us. Commissioners Brackenridge, Herndon, Burgess, and Freeman (*D*) have maintained that the United States is estopped from asserting a claim to the territory between the forks, and appear to have overlooked the plain language of the law, which defines the boundary at the North Fork, or the Prairie Dog Town Fork, whichever is the true Red River.

Commissioners Freeman and Brackenridge (*E*), however, alluded to the possibility that it may be held by competent authority that the whole question is now open as an original investigation, without respect to any such estoppel. Moreover, Commissioners Freeman, Brackenridge, and Burgess (*E*) have maintained that the boundary being the one hundredth meridian as laid down in Melish's map, is not the true one hundredth meridian, but that it is an irregular and perhaps indefinite line lying east of the junction of the forks, notwithstanding that they expressly state that the law defines it otherwise. On this point Commissioners Herndon, Brackenridge, and Burgess (*D*) explain the fact that Texas has already accepted the one hundredth meridian north of the North Fork as her boundary, and Commissioner Freeman finds that this report embraces matter inconsistent with the view that the treaty meant that the boundary line in question should be the one hundredth meridian as laid down in Melish's map, whether the true one hundredth meridian or not. We showed that De Onis said that Melish, an uninformed and interested geographer, formed his map at pleasure and ran his lines as they were dictated to him, and thus disposed of the dominion of Spain as suited his wishes. Notwithstanding this, Commissioners Freeman and Brackenridge (*E*) maintain that De Onis preferred a boundary line traced over the ground to conform as nearly as possible with the rivers and mountains drawn on his map, because it would be more suitable and better defined than the astronomical meridian.

With regard to the establishment of this line upon the ground Commissioner Brackenridge (*F*) says: "Admitting the impossibility to accurately locate this line as marked upon Melish's map, with reference to mountains, streams, bends of rivers, etc., so as to conform upon the ground with the division of territory as platted upon the map, yet we believe it should be done approximately and by mutual concession, if the equities of the treaty are to be carried out."

Commissioners Freeman and Brackenridge (*E*) say that the true meridian, as determined by astronomical observations, is a movable if not a "crazy" one. It is not necessary to explain the accuracy with which careful astronomical observations can be made. Commissioners Herndon, Brackenridge, and Burgess (*D*) state that the determination of the one hundredth degree of longitude may be regarded as one of the most accurately established points in any of the interior surveyed, and we should be sorry to think that

John Quincy Adams would assent to a boundary of so peculiar a character as the crooked meridian above mentioned. Commissioner Brackenridge (*F*) in the concluding paragraph of his argument for the claims of Texas appears to have appreciated the nature of the law and the duties required of the Commission, for he says (*F*): "In presenting this argument it is considered that it is a new view of the question, neither contemplated in the act of the legislature of Texas nor in the act of Congress by which the boundary Commissioners were appointed. It is well understood that both these acts may be strictly construed as limiting the work of the Commission to marking the true one hundredth meridian and then to a determination as to which branch of Red River was referred to in the treaty of 1819, the north or the south branch.

"The arguments have, of course, been addressed to this latter question as being the matter under the immediate jurisdiction of the Commissioners, but it was not deemed improper in the settlement of the question of boundary to present the view of the case as stated in the above proposition. The question at issue is as to the ownership of Greer County, and while it may be established by limiting the argument and investigation as to which is the true Red River of the treaty of 1819, it is thought that as a collateral argument to settle the question of ownership this second proposition with a new view of the case should be presented.

"This explanation is made in order that it may be understood that the strict line of work laid out for the Commission by law was fully understood and has been closely followed, but it was thought that the paramount work was to determine the question of ownership of Greer County, and hence this collateral argument was prepared to be considered as strengthening the claim of Texas from a new standpoint."

Although we can not entertain these pleas against the validity of the Commission, we will examine the subject matter and endeavor to extract from it any facts or opinions that may tend to elucidate our work.

We will now consider the evidence in all the papers bearing upon our own proposition, and then examine any new matter that may have been brought up in any of the other papers. We will offer as additional evidence two maps of the upper Red River from the Texas land office, and finally draw our conclusions upon the several issues.

Proposition.

The Prairie Dog Town Fork is the boundary designated in the treaty, because the branches of Red River were wholly unknown to the framers of the treaty and the authors of the treaty map.

Hence the Prairie Dog Town Fork should be regarded as the main stream, because it is the main branch and because it corresponds more closely than the other with the boundary as laid down on the treaty map.

The evidence bearing upon this proposition will be reviewed in the following order:

First, as to the knowledge of the upper forks and the region in the vicinity, considered chronologically; and

Second, as to the physical features of the two forks, considered absolutely and relatively.

I.

Knowledge of the upper forks.

a. Prior to the date of the treaty:
(1) Early explorers, 1542, etc.
(2) Fragoso's expedition from New Mexico, 1788.
(3) Humboldt's map of Louisiana and New Mexico, and Pike's Arkansas, 1806.
(4) Humboldt's New Spain, 1811.
(5) Darby, Bringier, and Melish's book, 1818.
b. At date of treaty:
(1) Melish's map of 1818.
(2) Adams and De Onis.
c. After date of treaty:
(1) Melish, 1822.
(2) Long's expedition, 1823.
(3) Kendall, 1841.
(4) Snively and others, 1843.
(5) Marcy, 1849 and 1852.
(6) Since Marcy.

II.

Physical features.

1. We stated (*C*): "The early explorers were lost west of the Mississippi, and could not have furnished very definite information to the framers of the treaty."

There appears to be nothing to the contrary in the arguments submitted.

2. We stated: "Francisco Xavier Fragoso explored the Prairie Dog Town Fork or main fork in 1788, but his discoveries were forgotten."

It seems to be the unanimous opinion that this expedition descended the Prairie Dog Town Fork from its source and that the name Rio Blanco was then distinctly and definitely applied to the river both above and below the mouth of the North Fork, which is mentioned as "another river."

Commissioners Freeman, Brackenridge, and Burgess (*G*) maintain that such men as Melish and Bringier must have derived their knowledge of this country from Spanish residents on the Rio Blanco or Ke-che-ah-que-ho-no.

We stated that "Malgares mistook the Canadian for the Red River."

This has been the opinion of all geographers since the date of the treaty.

Messrs. Freeman, Brackenridge, and Burges (*G*) believe that he descended that which is now known as the Red River. After speaking of settlements on the Kecheaquahono, or Rio Blanco, mentioned by Fragoso, which they state were inhabited by Spaniards, they say: "Has it not been noticed that the Rio Blanco of Fragoso still preserves a part of its original name in the name Tierra Blanco (White Earth) on all recent maps, applied to its head branch? Moreover, that this region of the Great Bend and forks of Red River was well known to the Spaniards is very evident from the narrative of Lieutenant Pike. He expressly says that the Spanish officer who intercepted his expedition on the head of the Rio Grande said to him, 'Sir, the governor of New Mexico, being informed you had missed your route, ordered me to offer you, in his name, mules, horses, money, or whatever you may stand in need of, to conduct you to the head of Red River, as from Santa Fé to where it is sometimes navigable is eight days' journey, and we have guides and routes of the traders to conduct us.' It does not appear that this was spoken of the Canadian River, as the United States Commission seems to suppose, for that river, as shown by recent maps, was within close proximity to Santa Fé, and not over two or three days' journey therefrom. We may be allowed to inquire why the Commission on the part of the United States say of Malgares, whose expedition was sent down Red River in 1806 from Santa Fé, 'He descended the Canadian, which he mistook for the Red River, and then crossed over to the Arkansas.' We are compelled to think the mistake arises with the Commissioners of the United States, for Pike, from whom we derive all the knowledge on the subject, gives the following account:

"They say our assertion seems to have no other foundation than the fact that Pike supposed, as Humboldt did, that a tributary of the Canadian ran into the Red River, and so mapped it. The logic would seem to be that Malgares made a mistake about descending Red River because Pike did not know its source."

It will be observed from Pike's account of the expedition of Malgares that he descended the Red River, *i. e.*, the Rio Rojo, or Canadian, and met the bands of the Tetans, who, as Pike shows, extended as far north as the Arkansas; that he then struck off to the northeast and crossed the country to the Arkansas, where Lieutenant Pike found his trail distinctly marked and so indicated on his map. Pike was told that from Santa Fé to the point where the river was sometimes navigable was eight days' journey, and there is no reason to suppose that the navigable waters of the Canadian were any nearer. It will be observed that Fragoso marched nine days before striking the headwaters of the Prairie Dog Town River; the headwaters of the North Fork were at least six days' journey further from Santa Fé, and from this point to where it sometimes is navigable could not be less than twenty-five days' march.

With regard to the Spaniards who were reported as having been on the Sabine, it will be remembered that Major Sparks and Mr. Freeman were intercepted by the Spanish parties from Nacogdoches under the command of Captain Viana; it was therefore unnecessary for Malgares to attempt to penetrate that country.

We say that "Humboldt delineates the course of the Red River to conform to geographical theories based on a wrong assumption of the position of its source, and says the country was unexplored."

It is not necessary to repeat what Humboldt said about the theories of geographers; it will be remembered the words were quoted from his own writings and those of other geographers who reviewed his works. He also says (volume 1, page 81, line 25): "As to countries conterminous with New Spain, we have used for Louisiana the fine map of the Engineer Lafond." Of this map Darby says, page 84: "A glance at Lafond's map of Louisiana, published in 1805, will enable any person acquainted with the real features

of the country to understand how utterly the country upon the Red and Ouachita Rivers were unknown at the epoch of the publication of the foregoing map." The most that can possibly be claimed for Humboldt's knowledge of Red River is that the general direction was from the west, but as he thought the sources were in the neighborhood of Santa Fé, he perhaps shaped its upper course to correspond with this view.

There may in early times have been "ranchos," or "stations de muletiers," along the banks of Red River, but they extended only to the country of Taouaizes, who lived far below the forks of the river, and the name Quichicans, applied to the most eastern of these stations, is the exact French equivalent of Kechequehono, and it is quite probable that this is the Indian name of the Red River. If Malgares in 1806 had known the true course of Red River it is improbable that Humboldt, who was collecting information for the Spanish Government, should have said in 1811 that it is thought in New Mexico that the Rio de Pecos is the same as the Red River of Natchitoches. How could Mr. Melish derive an accurate knowledge of the geographical position of the North Fork of Red River through the explorations of Malgares, and if he did so, how could he make such a faulty representation on his map?

We said: "Pike knows nothing of the country and never visited it." "Darby says it was unknown except in its lower course."

Bringier's map was never published, but Melish said it extended west to the twenty-third degree. It is upon this unpublished map that Commissioners Freeman, Brackenridge, and Burges (*E*) base their ideas of Melish's accurate knowledge of the country. They give their views about the enterprise of a Bringier and a Melish and of the expeditions resorted to by Mr. Bringier when arriving at the one hundredth meridian, which was the limit of his map, sending our hunters and trappers of Santa Fé and Saint Louis, who were ranging those countries to bring him back accurate information about the forks of that river, which on Melish's map are located about 130 miles out of their true position.

"Melish says he derived his knowledge from Humboldt, Pike, and Darby, and in 1822 says the country has not yet been explored," etc. "De Onis complains that Melish was totally uninformed about this region."

We have already shown that Darby and Melish distinctly state that the Red River had never been explored.

We fail to see the exact correspondences which Commissioner Freeman, Brackenridge, and Burges (*G*) find between Melish's representation of the forks of Red River and their true position as laid down on modern maps. The only resemblance we find is that the river forks somewhere in its upper course and that the southern fork is much larger and longer than the northern, and is therefore connected with the imaginary sources in the neighborhood of Santa Fé. We have not seen a map which represents forks on the upper Red River that does not make the southern fork wider and longer.

"Dr. James, author of the account of Long's expedition, says that the river was unknown except in its lower course."

Writing in 1823, he says: "Several persons have recently arrived in Saint Louis, Mo., from Santa Fé, and among others the brother of Captain Shreeves, who gives us information of a large and frequented road that runs nearly due east from that place and strikes one of the branches of the Canadian; that at a considerable distance to the south of this point in the high plains is the principal source of Red River." He further says: "From a careful comparison of all the evidence we have been able to collect we are satisfied that the stream upon which we encamped the 31st of August is the river Raijo of Humboldt, long mistaken for the Red River of Natchitoches," etc. In a region of red clay and sand where all the streams have nearly the color of arterial blood it is not surprising that several rivers should have the same name.

It is easy to see how the Mexicans who followed along the Canadian River to trade with the Comanches should make this mistake, but Commissioner Brackenridge (*F*) thinks that this road extended down the Red River to Natchitoches, that it left the Canadian near the Antelope Hills and struck the North Fork of Red River above the Wichita Mountains. A traveler who followed this road could hardly mistake the little stream on his right for the great river on his left that he had been following from near Santa Fé, yet this is the only possible supposition of those who maintain that Melish's map was constructed from information derived from travelers along the old Spanish road.

General Marcy says this is the identical road along which he conducted the emigrants from Fort Smith to Santa Fé in 1849; that it followed along the divide between the Washita and the Canadian Rivers. This road is delineated for Carey and Lea's map of 1822, and Melish's map of 1823, extending as far as the mouth of the Washita.

The trail observed by General Marcy along the east bank of this North Fork of Red River was the old Comanche trail, through a narrow defile in the mountains, which led up through a very tortuous rocky gorge, where the well-trodden path indicated that it had been traveled for many years. It is hardly necessary for any one familiar with the Coman-

che trail to call the attention to the difference between such a path and a road indicated by Mexican cart tracks, to which General Marcy alluded.

This Spanish road is represented as crossing the False Washita in its middle course, and then following along between the False Washita and the Red River to the neighborhood of their junction. If this road skirted along the North Fork of Red River, and followed it down to Natchitoches, it could hardly have been there at the time of Fragoso, in 1788, for he surely would have discovered it, or his guides would have pointed it out to him. If the great Spanish road is correctly laid down on Carey and Lea's map of 1822, and Melish's map of 1823, and if the little stream along which it runs, after crossing the False Washita, is intended to represent the North Fork of Red River, it follows that the Prairie Dog Town Fork is correctly delineated as the main Red River.

We have no knowledge of the existence of the Spanish road except along the divide immediately south of the Canadian River. Melish knew nothing about it. The road which General Marcy followed along the divide between the Canadian on the north and the Red River and False Washita on the south passes nearer to the sources of the Kechequahono than to those of the North Fork, and the location of the sources of Red River by the brother of Captain Shreevs, above quoted, coincides with the position of the headwaters of the Quicheaquehono upon the map of Carey and Lea in 1822, and Melish, 1823, of Emory in 1844, and of Disturnell in 1847, and all other maps published from the date of the treaty up to 1852. The Prairie Dog Town Fork is distinctly delineated as the main Red River, and the North Fork, which is unnamed, is represented as a little stream, and nearly in its true position.

On Disturnell's map, published in Spain in 1848, compiled from the best authorities and laws of Mexico, and which was used by the Mexican Boundary Commission in surveying the boundary between the United States and the Republic of Mexico, the Prairie Dog Town Fork is indicated as the main stream, and is called the Rio Colorado; the North Fork is unnamed and represented as an insignificant tributary.

The position of the Washita Mountains defines it beyond a doubt. If this road skirted along the North Fork, and if Melish's map was constructed from the reports of those who had traveled this road, and if the mountains referred to by Commissioner Freeman, etc., were indeed the Wichita Mountains and not simply a representation of the watershed, the conclusion is irresistible that the stream next the mountains represented the North Fork, and that they knew that the South Fork was wider and longer, and it was therefore connected with the imaginary sources near Santa Fé to complete the picture.

Commissioners Herndon, Brackenridge, and Burges (*D*) produce evidence to show that a detachment from Captain Eastman's expedition in 1837 crossed the Prairie Dog Town Fork to attack certain Indian villages on a stream which is supposed to be the North Fork of Red River, and also that the Santa Fé expedition, authorized by the President of the Republic of Texas in 1841, traversed the region known as Greer County.

With regard to this expedition General Marcy says, page 58: "A gentleman who is traveling with us and who was attached as a captain to Colonel McLeod's expedition to Santa Fé, so graphically described by Mr. Kendall, recognized a point near the head of the river where his command passed. He is of the opinion that the river which they ascended and supposed at the time to be the principal branch of Red River must have been the Big Witchita, and they probably passed entirely to the south of the main branch of the river. The fact that they were for a long time upon the plains of 'Llano Estacado' would go to confirm this supposition; at anywhere to the north of this stream they would not have encountered much of it."

The report of the Pacific Railway Survey, vol. 11, 1861, in describing this expedition, says: "This expedition left Austin, the capital of Texas, on the 21st of June, 1841." The whole party was under the command of General McLeod. Leaving Austin, they traveled north, crossed the Brazos at the cross timbers, and thence turning westward struck the Big Witchita, which they thought was Red River. They entered upon the "Llano Estacado" at the head of the red main river. The party was then divided in two portions, the one under Colonel Cook proceeding rapidly in advance, and General McLeod following more slowly with the main train. The pioneers of the advance guard traveled northwest and struck the Canadian at the Arroyo de Truxillo; thence they followed up the valley to the Santa Fé and Independence road, which led them to Antonchico. Some Mexicans were sent back as guides to Colonel Cook, and he was led by the way of Trucuncari Hill, along the road generally pursued by emigrants near the Canadian River to New Mexico. Kendall, in his narrative, page 198, says that these guides were unacquainted with the American name of Red River.

Snively's expedition in 1843 seems to have been aggressive in its nature. It is not improbable that he passed through Greer County and found Indians there who called the North Fork Red River.

We have already seen that many streams in that neighborhood were so called, nor is it improbable that Snively encouraged them in calling it so. It is well known to all that are acquainted with the habits of Indian guides that they are very quick to learn what is expected of them. It appears, also, that his guide was well posted in the terms of the treaty of 1819, and by wonderful astronomical instinct determined with great accuracy the point where the one hundredth meridian crossed the North Fork of Red River.

It is not necessary to make any further allusion to Marcy's expedition, excepting that as he has been quoted to prove that the Indians called North Fork Red River, it may be necessary to allude to the following, which has already been put in evidence: "Dr. Gregg, in his Commerce of the Prairies, tells us that on his way down the south bank of the Canadian his Comanche guide, Manuch (who, bye the bye, traveled 600 miles with me upon the plains and whom I always found reliable), pointed out to him breaks of bluffs upon a stream to the south of the Canadian River what he ascertained to be the true position of the head of the north branch of the Red River, and where it approaches within 25 miles of the Canadian. These bluffs, he said, were upon the 'Rio Negro,' which the doctor supposed to be the Washita River, but after having examined that section of country I am satisfied that the north branch of Red River must have been alluded to by my guide, as the Washita rises further to the east. It therefore seems probable that the 'Rio Negro' is the name which the Mexicans have applied to the Red River of Louisiana."

Physical features.

Let us now consider the physical features of the two forks, in their bearing on the question, in the light of the evidence that has been produced and of the opinions that have been expressed.

In our original presentation of the case, March 4, we said that all the conditions appeared to us to be best satisfied by the Prairie Dog Town Frok, and gave our reasons for holding this opinion, namely:

(1) It is a longer stream. Its source is further from its mouth and from the junction of the two forks, and it probably affords a greater development.

(2) It is wider and deeper at its intersection with the one hundredth meridian, and contains more water.

(3) It drains a larger area.

(4) It appears to be wider and deeper.

(5) It appears throughout the year to contribute more water to the stream below.

Commissioners Herndon, Brackenridge, and Burges, quote from one who says: "In a straight line the South Fork rises farther west, but take the tortuous channel of the North Fork and it measures as great if not a greater distance." We have already shown that by the best maps in our possession the Prairie Dog Town Fork is much larger even in its meanderings than the North Fork, and the map of Randall and Deaf Smith County, certified to by the commissioner of the land office of the State of Texas, agrees with the results of Government surveys, and shows the meanderings of the Prairie Dog Town Fork much farther to the west. It is true that about the one hundred and third degree of longitude the river bed is dry excepting in the rainy season, but so are all rivers in this region, and so is the North Fork at the intersection of the one hundredth meridian, as already explained.

Commissioners Herndon, Brackenridge, and Burges (*D*), say that the Prairie Dog Town Fork is much larger and longer.

(2) All agree that it is wider and deeper at its intersection with the one hundredth meridian.

(3) It drains a larger area. Upon this point there is no question. The map furnished by the Texas land office shows that the area drained by the Prairie Dog Town Fork is much greater than we stated in our first paper.

(4) It is universally agreed that the Prairie Dog Town Fork is wider. With regard to its depth there is some doubt, from the fact that its bed is of such a nature that the main body of water is often below the surface.

(5) We have seen that General Marcy said "the Prairie Dog Town Fork afforded an equal quantity of water to the river below and elsewhere." As the sandy earth absorbed a good deal of the water after it debouched from the cañon through which it flows, it may not contribute any more water to the lower river than the North Fork.

Commissioners Herndon, Brackenridge, and Burges (*D*) say: "As to the volume of water and constancy of flow neither the North nor the South Fork is to be compared with the Washita."

Neither the North nor the South Fork is navigable at all except in rainy seasons, while the Washita is navigable at all times by light-draught boats.

The rivers of northern and western Texas disregard the law of continuity, and often flow along in a large stream for some distance, suddenly disappear, and then rise again and flow along as before.

The Rio Grande, which forms the Mexican boundary, is often completely dry when the little rivulets that empty into it are flowing with a respectable stream of water; but no one would ever mistake one of the rivulets for the great river or claim it as the Mexican boundary.

It is a well-known principle of river gauging that to determine the flow of water some point must be selected where the bed is not sandy or stony, but when two streams lie side by side, like these little forks, the one that drains the greater area must necessarily contain the greater quantity of water throughout the year.

Relative.

With regard to the relative position of the North and Prairie Dog Town Forks, as compared with the streams laid down on Melish's map, we stated:

(1) It corresponds more nearly in position with the Red River as laid down on Melish's map.

(2) It corresponds more nearly in direction with the Red River as laid down on Melish's map at its intersection with the one hundredth meridian west from London.

(3) It corresponds more nearly in direction with the main course of the Red River than the North Fork.

We have nothing to add to these statements excepting that Commissioners Herndon, Brackenridge, and Burges (*D*) call attention to the fact that the treaty requires that the Red River be followed westward to the one hundredth meridian, and we think this makes it more improbable that the North Fork could be taken for the main branch.

Besides the points brought out in our paper, the following have been presented:

(1) The color of the North Fork.

(2) The fact that the North Fork was called Red River.

(3) The question of equity.

Commissioners Herndon, Brackenridge, and Burges (*D*) attach much importance to the fact that the Indians, hunters, etc., in 1843, 1858, etc., called the North Fork Red River, and ask us what it was called before this time. They say, if not Red River, what was it? Give us its name.

This appears to be a somewhat difficult problem. If we were asked the same question about Cache Creek we might be puzzled. On all the maps that represent the Spanish road the North Fork is not named, but the Prairie Dog Town Fork is named Red River. But we will recapitulate what has been said on this point:

(1) Fragoso called the main fork and main river the Rio Blanco and the North Fork he speaks of as "another river."

Commissioners Freeman and Brackenridge (*E*) say that this was the well-known Spanish name for the stream.

(2) Humboldt shows but one stream, to which he gives the name Rio Roxo of Natchitoches; but the Indian name is expressed in that of the "Ranchos de Muletiers Quichicans," far below the Forks.

This term Quichicans is the phonetic equivalent of Kechequehono, not prairie dog, but Prairie Dog Town River, probably the name applied by the Indians to the river in their country until they were taught to call it by the treaty name.

On Melish's map we do not think either fork was represented. If the forks are shown, the North Fork is unnamed and the Prairie Dog Town Fork is called Rio Rojo.

In 1841 the guide did not know the American name of Red River or of the Big Wichita.

In 1843 and 1849 the North Fork was called Red River, and the South Fork Quechiquahono by some of the Indians, but by the Mexicans General Marcy thinks the North Fork was called "Rio Negro."

Since 1849 this stream has been known as the North Fork of Red River, and the South Fork as the Kechequahono, or main Red River.

Doubtless each Indian tribe has its own name for the several rivers called by the Mexicans Rio Blanco, Rio Negro, etc.

It is claimed that we should regard the North Fork as Red River because the waters are red in color, whereas those of the Prairie Dog Town Fork are clear or white. It has already been shown that the Canadian, the Big Wichita, the Brazos, and many others have the same color, and we quote Dr. James, who says: "In a region of red clay and sand, where all the streams have the color of arterial blood, it is not surprising that several rivers should have the same name." The river below sometimes takes its color from the waters of one fork and sometimes from those of the other, and Fragoso named the main stream the Rio Blanco. Others have called the North Fork the Rio

Negro, but it is very clear that the river was not selected as a boundary line on account of its red color. All the streams are clear at their source, and surely it is not maintained that the name is applicable only as far as the clay beds. The treaty river is called the Red River of Natchitoches, and it would be as consistent to reject the North Fork on account of its greater distance from that town at the one hundredth meridian as to reject the Prairie Dog Town Fork because it may not be as red as the North Fork.

Commissioners Freeman, Brackenridge, and Burges (*G*) complain that we did not answer the letter of Governor Ireland. We have only to say that they have overlooked our first paper of March 4. The governor repeatedly asked to have the clause "as laid down on Melish's map" inserted in the instructions to the United States Commissioners, a suggestion which the President declined to adopt.

We explained at full length that Governor Ireland had distinctly stated that the map was not a true representation of the river and that the true meridian was stable. As we had accepted these assertions we could not coincide with the other, to the following effect, viz: that the known and stable must be moved to conform to the unknown and imaginary. We thought it more considerate to Governor Ireland not to quote the clause about the movable meridian, but this did not prevent us when fully investigating the subject, although according to the rules of procedure we were then required to set forth only the issues on the part of the United States.

The Texas Commissioners did not present this issue in their reply (*B*), but reserved a right to do so, and it was not until the evidence had been reviewed in our paper (*C*) and theirs (*D*) that an additional argument (*E*) was introduced relative to a movable meridian.

We have declined to admit that this discussion can have any bearing on the question before us, but we are willing to consider whether in equity she has been the sufferer from the interpretation put upon the treaty by Congress and the legislature of Texas.

Commissioner Brackenridge (*F*) says the question was one of acreage and the problem was to divide the land between the Mississippi and the Rio Grande. A glance at the red and black map presented in evidence with our first paper and our remarks in explanation thereof furnished the necessary answer to this question.

Commissioners Freeman and Brackenridge (*G*) object to our construction of this map, and propose to substitute for it a red and blue map, and we now invite the attention of the Joint Commission to a comparison of these two maps (further comment is superfluous). Commissioners Freeman, Brackenridge, and Burges (*G*) say that they believe we have made as the basis of comparison some point on the lower Red River. We have sufficiently explained that Melish's map has not been altered. The projection is his, the parallels and meridians are his, and not theoretical lines, but the lines we are required by law to consider in defining the boundary. It would have been impossible for us to tell without explanation in what part of the imaginary courses of Red River Commissioners Freeman, Brackenridge, and Burges (*G*) thought they detected a resemblance to the junction of the North and Prairie Dog Town Forks. But this red and blue map being constructed upon erroneous principles of superposition, can not be given any weight in our consideration of the matter at issue.

The black lines, representing the true features of the country, are certainly platted according to latitude and longitude in Melish's projection. The black map is correct as far as pen can make it. The red map is incorrect, and the only way to compare them is by superposition. The result is that in all these countries that we know to be correctly delineated on Melish's map the two coincide. In the neighborhood of the Rio Grande and the Mississippi, which limited the disputed territory, the coincidence is as perfect as possible, and each can draw his own conclusion. The black lines show where the rivers are; the red lines show where Melish placed them.

We will now consider this review of the evidence in its bearing upon our proposition.

1. The historical evidence.

Does it show which fork was known to the framers of the treaty, and which was laid down on the treaty map?

(1) Fragoso in 1788 descended the Prairie Dog Town Fork and main Red River, and Commissioners Freeman, Brackenridge, and Burges (*G*) believe that the framers of the treaty knew of the Rio de las Plumas and other points on the Prairie Dog Town Fork. The United States Commissioners are not sure of this.

(2) Humboldt delineates but one stream with a few "stations des muletiers" upon it. These stations, however, extend only as far as the country of the Taouaizes, who lived in the vicinity of the cross timbers and far below the junction of the forks. The course of the river is drawn with the view that it is the same as the Pecos and rises near Santa Fé. Humboldt's delineation, copied from Lafond, was erased by Melish to make it correspond with that of Darby and Bringier, who gave a different direction to its middle course, but maintain the source near Santa Fé

We repeat that both Darby and Melish say the country was **unknown.**

We do not know how Melish, in Philadelphia, could learn more about Malgares than Humboldt and Pike in Mexico, and adhere to the opinion that he descended the Canadian and gave no useful information to the treaty makers of the country about the forks of Red River. The Spanish road was unknown to the treaty makers and to Melish in 1818, and when in 1820 it was discovered south of the Canadian, and represented on the maps as extending to Red River, the South Fork is represented as the Red River and the North Fork as an insignificant stream, which appears to show that any one descending this road would recognize the main stream on reaching the forks. If this road ever extended from Santa Fé to Natchitoches, no one who followed it throughout could mistake the Canadian for the North Fork of Red River.

In 1837 the Kechequahono was as well known as the North Fork.

In 1841 the Santa Fé expedition struck the Prairie Dog Town Fork near its source, but did not go near the North Fork.

In 1843 both streams were known to the Texans.

The Prairie Dog Town River is shown as the main river on all maps from 1822 to 1852. In 1852 Marcy discovered that the Prairie Dog Town Fork was longer and larger, and called it the main Red River.

We have shown that from its physical features the Prairie Dog Town Fork is entitled to be regarded as the main stream, and that it coincided more nearly with the river as laid down on the map; but if the point identified as the junction of the forks by Commissioners Freeman, Brackenridge, and Burges (*G*) represents the junction, then the conclusion is irresistible that the Prairie Dog Town Fork is laid down as the Red River.

Conclusion.

It is maintained by the Commission on the part of Texas that the North Fork is the main Red River of the treaty, because this stream was at that time well known to the framers thereof, while the Prairie Dog Town Fork was wholly unknown. We, on the contrary, have shown that nothing was known of either of these streams at the time alluded to, and that for this reason the physical features of the question must be our only criterion in a true interpretation of the treaty.

Hence, as the South or Prairie Dog Town Fork is known to be the longer, larger, and more important stream, draining the larger area and corresponding more nearly to the terms of the treaty river as laid down on Melish's map, we are of the opinion that this should be considered as the true Red River of the treaty.

S. M. MANSFIELD,
Major of Engineers.
W. R. LIVERMORE,
Major of Engineers.
THOS. L. CASEY,
First Lieutenant of Engineers.
LANSING H. BEACH,
First Lieutenant of Engineers.

Mr. J. T. BRACKENRIDGE,
Chairman of the Texas Boundary Commission.

The Commission at 12.30 then agreed to take a recess until 2.30 p. m.

All the members of the United States Commission were present, but there being no quorum of the Texas Commission before 3 p. m., there was nothing done.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Thursday, July* 15, 1886.

The Commission met at 11 a. m., pursuant to the call of the chairmen.

Present, all the members except Mr. Burges.

The following letter from the Texas Commission was then presented and read:

OFFICE JOINT COMMISSION ON BOUNDARY,
Austin, Tex., July 14, 1886.

SIR: Your final statement, argument, reply, and summing up of the whole case presented to-day has been carefully examined and considered, and while the Texas Commission disclaims all intention or desire to invade your undoubted right under our joint rules of procedure to make the closing argument and summing up of the whole matter,

still we believe it in the interest of the claims of Texas, and therefore our duty, to submit a brief paper, not as a reply to what is stated so much as to point out the omission of matter that seems to us of prime importance in reaching a fair and just conclusion of the questions of difference, and we respectfully request you will receive this paper and make it a part of the record.

The subject in dispute has been divided, for convenience, into different divisions, and presented under different views by each side; as well as by some of the individual members, accordingly as each has desired. The real questions were so plain in the pleadings and arguments and statements that they could hardly be misunderstood. Still it seems we were in this mistaken.

The correct decision of these questions depended upon evidence. Both sides of the Joint Commission adduced a large mass of documentary evidence more or less pertinent to these issues, but was not of such a conclusive character as to remove all doubts and enable the Commission to arrive at a proper conclusion. The Texas part of the Commission, in addition to this documentary evidence, introduced men, mostly of great age, whose past lives and official positions fully qualified them to explain these matters. They testified under oath and their evidence is in the record. It will be noted, too, that this was the only evidence offered under the solemnities of an oath. These witnesses were General R. B. Marcy, Hugh F. Young, George B. Erath, S. P. Ross, J. S. Ford, H. P. Bee, W. A. Pitts, F. M. Maddox, and Will Lambert, all of whom have been in public life and are well known. We regret to say that this mass of evidence, referred to so often and quoted from so fully in the arguments on the part of Texas, and upon which we mainly rested the claims of Texas under these issues, was either not considered at all, or, if considered, referred to vaguely and in the treatment of collateral and immaterial issues. We have much confidence in the final result being favorable to the claims of Texas, if the evidence adduced from these witnesses shall receive that consideration and weight to which we think it properly entitled.

We do not propose to criticise the manner of treating these issues, but the matter discussed evinces such a disregard of the real positions assumed and fortified by evidence on our part that it seemed to demand notice at our hands. The claims of Texas stand or fall on the evidence adduced, and this evidence has not been rebutted or contradicted.

In view of this state of the case and the further fact that these matters will not likely be reconsidered by the Joint Commission, but be referred to some other tribunal, we beg to correctly commend to such final tribunal the necessity of a full and exhaustive examination of the evidence here referred to before reaching any conclusion.

J. T. BRACKENRIDGE.
W. H. BURGES,
By J. T. BRACKENRIDGE.
W. S. HERNDON.

Col. S. M. MANSFIELD,
Chairman.

The Commission then, at 11:30, took a recess until 1 p. m., at which time business was resumed, with the same members present as before, and the United States Commission presented the following reply to the preceding:

OFFICE OF JOINT COMMISSION ON BOUNDARY,
Austin, Tex., July 15, 1886.

SIR: In reply to the paper submitted this morning, commenting upon our final summing up of the evidence and arguments, we beg leave to say that we disclaim any intention of neglecting or slighting any of the evidence submitted; and we think, upon reconsideration, the imputation is unwarranted.

Most of the sworn testimony was introduced by the Texas Commission to establish the plea against the validity of the Commission as to its authority to consider the matter at issue. We did not find it necessary to make an elaborate answer to the conclusion based upon this evidence; but we stated in our final review that we extracted from all papers, documentary or otherwise, all views and opinions that appeared to us to bear upon the matter under consideration.

The testimony of General Marcy, including his report, to which he referred, has received our careful consideration and has been liberally quoted; the facts to which he testified have had great weight in forming our opinions, and we have explained the cause of his erroneous interpretation of Melish's map.

With regard to the other testamentary evidence, it mostly concerns the statements of Indians about the names of the rivers and the physical features of the region in question; and it has been in substance stated by us that the testimony of the old Indians, half-

breeds, etc., is generally of an unreliable nature. As regards the opinion of witnesses, which are freely interspersed, we did not think them of consequence.

And the whole has no bearing upon the knowledge which the treaty makers possessed of Red River.

S. M. MANSFIELD,
Major of Engineers, Bvt. Lieut. Col., U. S. Army,
Senior Member of United States Commission.

Maj. J. T. BRACKENRIDGE,
Chairman Texas Boundary Commission.

The Commission then, at 1.30, agreed to take a recess until 2.15 p. m.

Business was resumed at 2.45, with the same members present as before.

Mr. Herndon offered the following resolution, which was adopted:

"It is moved that the rule requiring the Joint Commission to adjourn at 3 o'clock p. m. on each day be suspended, and that the Joint Commission adjourn on this 15th day of July, 1886, at 5 o'clock p. m., and that when the Commission adjourn to-day that it convenes at 9 o'clock a. m., July 16, 1886."

The Commission on the part of the United States then presented the following:

"For the purpose of narrowing the controversy to the fewest possible propositions consistent with the grave duties imposed and the results to be attained,

"*Resolved*, That the sense of each Commission be obtained affirmatively or negatively upon each of the following resolutions, which embody the various issues before the Joint Commission:

"1. *Resolved*, That the Joint Commission should ascertain and mark the point where the true one hundredth meridian of west longitude crosses the Red River.

"2. *Resolved*, That in finding the point where the one hundredth meridian of west longitude crosses Red River, if it shall appear that said meridian crosses Red River west of the confluence of what are now known as the North Fork and Prairie Dog Town Fork, then the true boundary should be taken at that one of those streams which best satisfies the provisions of the treaty of 1819.

"3. *Resolved*, That the Prairie Dog Town Fork is longer than the North Fork.

"4. *Resolved*, That the Prairie Dog Town Fork is wider than the North Fork.

"5. *Resolved*, That the Prairie Dog Town Fork drains a larger area than the North Fork.

"6. *Resolved*, That the Prairie Dog Town Fork corresponds more nearly to the Red River, as laid down on the treaty map, than the North Fork.

"7. *Resolved*, That the Prairie Dog Town Fork is the true boundary, and that the monument should be placed at the intersection of the one hundredth meridian with this stream."

S. M. MANSFIELD,
Major of Engineers.

The Texas Commission then gave their sense of the resolutions as follows:

OFFICE JOINT COMMISSION, *Austin, Tex., July* 15, 1886.

SIR: The resolutions presented, voted upon, and adopted by the Commission on the part of the United States and submitted to the Texas Commission for its vote on said propositions, have been considered, and we now return them with the affirmative and negative vote of this Commission thereon, with such amendments thereto as herein stated.

Resolution No. 1.—Not adopted in the form presented, but adopted in the same form with the following words added in the last line, after the words "Red River," to wit: "in accordance with the terms of the treaty of 1819."

Resolution No. 2.—Adopted.

Resolution No. 3.—Adopted.

Resolution No. 4.—Adopted with the qualification that it is wider between the banks, but not in ordinary flow of water.

Resolution No. 5.—Adopted with the qualification that it does drain a larger area, but there is little or no rainfall on the sources of the stream and hence is taken out of the usual rule of estimating the size of rivers; while the North Fork rises in the mountains, where it rains more and its sources are living streams.

Resolution No. 6.—No.

Resolution No. 7.—No.

All of which is respectfully returned to the Joint Commission as the action of this Commission.

J. T. BRACKENRIDGE,
Chairman of Texas Boundary Commission.

Col. S. M. MANSFIELD,
Chairman Joint Commission.

Adjourned at 5 p. m.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary.

AUSTIN, TEX., *Friday, July* 16, 1886.

The Commission met at 10 a. m., pursuant to adjournment.
Present: All the members, except Mr. Burgess.
The Texas Commission then presented the following:

OFFICE JOINT COMMISSION,
Austin, Tex., July 15, 1886.

SIR: The Texas Commission having received and acted upon the seven special issues voted upon by the Commission on the part of the United States and by them adopted, and returned to you, we have formulated fourteen propositions or special issues arising from the issues and evidence in the whole case, all of which we have found and adopted in the affirmative, and now present to your Commission and respectfully request that you vote affirmatively or negatively thereon. Said special issues or propositions are as follows, to wit:

Proposition I, submitted to Joint Commission on the part of Texas for a vote:

Resolved, That the North Fork of Red River, as now named and delineated on the maps, is the Rio Rojo, or Red River, delineated on Melish's maps, described in the treaty of February 22, 1819, and is the boundary line of said treaty to the point where the one hundredth degree of west longitude crosses the same.

Proposition II, submitted to Joint Commission for a vote:

Resolved, That Red River from the point of beginning on said stream, near where the latitude 33° 30′ crosses it, westward, and up said stream to the junction of the North Fork and Prairie Dog Fork of Red River, has never been surveyed or marked as a boundary line, still said Red River between said two points has constituted the real boundary of the treaty of 1819 from its adoption till now.

Proposition III, submitted to Joint Commission for a vote:

Resolved, That the North Fork of Red River runs through red clay formation that gives color to its waters, and the Prairie Dog Fork of Red River does not run through said red clay formation, but through gypsum deposits and a whitish soil that does not color its waters red.

Proposition IV, submitted to Joint Commission for a vote:

Resolved, That the North Fork of Red River is a bolder stream than the South Fork, and discharges as much or more during the year at its confluence with the Prairie Dog Town Fork.

Proposition V, submitted to Joint Commission for a vote:

Resolved, That the stream styled and called South Fork or main Red River was known and called prior to 1852 Chequeahquehono, or Prairie Dog Town River.

Proposition No. VI, submitted to Joint Commission for a vote:

Resolved, That Capt. R. B. Marcy, while in the service of the United States, in 1852, explored the two streams, upper Red River and Prairie Dog Town River, and he was the first person who gave and applied the names to these streams, respectively, to Red River "North Fork of Red River," and "South Fork of Red River" to "Prairie Dog Town River."

Proposition No. VII, submitted to Joint Commission for a vote:

Resolved, That in 1852, when Capt. R. B. Marcy gave the name of North Fork to Red River, that stream had never been known or called by any other name than Red River prior to that time, and the same name continued until the maps made and published by the United States afterward changed the name to that of North Fork thereon.

Proposition VIII, submitted to Joint Commission for a vote:

Resolved, That the range of mountains located eastward and northward of the Rio Rojo, or Red River, delineated on Melish's map, made part of the treaty, and which said range of mountains runs parallel to said Red River, and are known to exist there, does not appear east and north of the Prairie Dog Town River, nor does said range appear on any map since published relatively located on said Prairie Dog Town River, and in fact there are no mountains on the east or north side of said last-named stream.

IX.

Resolved, That the Spanish part of Melish's map, including upper Red River, was based upon Humboldt's map of 1804.

X.

Resolved, That Humboldt delineated three road stations on the north side of upper Red River—one at the northward bend of the river, and one above and one below that point.

XI.

Resolved, That according to General Marcy's testimony a road along the north side of the Kecheaquehono was impracticable, and there was no vestige of such a road there, while there were deep ruts and signs of an ancient road on the divide north of the North Fork.

XII.

Resolved, That the road indicated as on the north side of the Red River of Humboldt and Melish, by the road stations of Humboldt's map, passed down the North Fork of Red River, and identifies it as the Red River of Melish and Humboldt's maps.

XIII.

Resolved, That the publication of Bringier's maps of upper Louisiana from the Mississippi to the one hundredth or twenty-third meridian by Melish, as related by the latter, gave the treaty makers information of the surveys of Bringier to the vicinity of the bend of Red River and the Wichita Mountains, and accounts for the correct delineation on Melish's map of ranges of mountains along his upper Red River as they are found along the North Fork.

XIV.

Resolved, That according to the terms of the treaty of 1819 between Spain and the United States, it was the intention of the parties to the treaty that the boundary established by the treaty from Red River to the Arkansas River should be along the line of the one hundredth meridian of west longitude from London as that line was laid down in Melish's map of the United States, improved to January 1, 1818.

Respectfully submitted.

J. T. BRACKENRIDGE,
Chairman Texas Commission.

Col. S. M. MANSFIELD,
Chairman, etc.

The Commission on the part of the United States then presented their opinions of the foregoing propositions in the following:

OFFICE JOINT COMMISSION ON BOUNDARY,
Austin, Tex., July 16, 1886.

SIR: The fourteen resolutions adopted and presented by the Texas Commission to the United States Commission, having been duly considered, are now returned with the opinion of this Commission in regard to each duly expressed.

We have applied the term "rejected" to some of those resolutions to which we do not assent. Some of these are partially true, and our previous statements explain to what extent we concur and wherein we differ.

Proposition No. I.—No.
Proposition No. II.—Yes, excepting the words "surveyed or."
Proposition No. III.—Yes, excepting the words "and the Prairie" and all following.
Proposition No. IV.—Rejected.
Proposition No. V.—Yes, adding the words "and other names."
Proposition No. VI.—Rejected.
Proposition No. VII.—No.
Proposition No. VIII.—Rejected.
Proposition No. IX.—Yes, excepting the word "upper," substituting therefor the words "the sources of."
Proposition No. X.—No
Proposition No. XI.—Rejected.
Proposition No. XII.—No.
Proposition No. XIII.—No.
Proposition No. XIV.—Rejected.

S. M. MANSFIELD,
Major of Engineers, Brevet Lieutenant-Colonel, U. S. A.
W. R. LIVERMORE,
Major of Engineers.
THOS. L. CASEY,
First Lieutenant of Engineers.
LANSING H. BEACH,
First Lieutenant of Engineers.

Maj. J. T. BRACKENRIDGE,
Chairman Texas Boundary Commission.

The following resolution was then presented by Mr. Herndon:

Whereas the Joint Commission on Boundary created under the acts of the United States Congress and the Texas legislature, to establish the boundary and mark the point where the one hundredth degree of west longitude crosses Red River, according to the terms of the treaty of February 22, 1819, between the United States and Spain, was duly organized under said acts on the 23d day of February, 1886; and

Whereas the said Joint Commission has since its organization carefully investigated the subject committed to it, has adduced a large mass of documentary evidence more or less pertinent, presented a number of maps, introduced witnesses who have testified by deposition, examined all attainable matter where there was reason to believe any pertinent evidence could be obtained, and carefully considered the statements and arguments in writing offered by each Commission and some individual members; and

Whereas, after all the attainable evidence had been introduced, and the arguments and statements on the part of Texas and the United States have been presented and considered, and special issues, propositions, or findings of fact based upon the whole case were then presented to the Joint Commission for a vote on each separately, and the same were all voted upon and made a part of the record, and the votes taken show a disagreement on the question of fact necessary to be determined, to wit, the river of the treaty: Therefore, before attempting the next duty required under the authority in the acts creating the Commission, the location of the point where the one hundredth degree of west longitude crosses the river described in the treaty,

Resolved, That the Joint Commission, having done everything possible under the circumstances, and being unable to proceed further with the work in hand, do now adjourn without day, and that each Commission make its report to the proper authorities and await instructions.

The original record of the proceedings of the Joint Commission shall accompany the report of the Commission on the part of the United States, and a certified copy of said original record shall accompany the report made by the Texas Commission to the governor of the State.

Carried at 1.50 p. m., Mr. Freeman presenting the following explanation and protest:

OFFICE OF JOINT BOUNDARY COMMISSION,
Austin, July 16, 1886,

GENTLEMEN: I beg leave, as a member of the Joint Boundary Commission, to say that the final resolution now being offered to the Joint Boundary Commission states only one of the preliminary issues upon which the two Commissions do not agree, and which have been maintained and insisted upon by the Texas Commission before the Joint Commission throughout our investigations, as will appear from the proceedings of the Joint Commission, and I respectfully ask that this statement be entered upon the record of the Joint Commission by the secretary as an explanation of my reason for voting against the resolution and as my protest against the same.

G. R. FREEMAN,
Commissioner on the part of Texas.

To Col. S. M. MANSFIELD and J. T. BRACKENRIDGE,
Chairmen of the Joint Boundary Commission.

Adjourned *sine die.*

LANSING H. BEACH,
First Lieutenant Engineers, Secretary.

[Appendix A, to paper of March 4, 1886, by United States Commission.]

EXECUTIVE OFFICE, STATE OF TEXAS,
Austin, December 14, 1885.

SIR: I have the honor to acknowledge the receipt of your favor of 8th instant, in which you inform me that the President is of opinion that the order detailing the Commissioners in the Greer County boundary question is sufficiently comprehensive. I can not agree with this conclusion, or your statement that the ascertainment of the true Red River, and then marking the point where the one hundredth meridian crosses it, is the whole duty devolved upon the Commission. Certainly, you are correct, as far as you go, but the scope of the treaty between the United States and Mexico, following that between the United States and Spain of 1819, and the act of Congress and the legislature of Texas, devolves another duty vital to a correct understanding of the treaty. It was well-known, no doubt, to both contracting parties, that Melish's map was not correct.

He knew there was a Red River of Louisiana, and that it had a source, but where the source was, or the tributaries, or branches, if any, were wholly unknown to him and to the contracting parties. This is the conclusion drawn from the language of the treaty. If the two parties had intended that the boundary should be at the point where the true one hundredth meridian crossed the river, it would have been surplusage and quite unnecessary to have added, after discussing the boundary, the words "all according to Melish's map as improved up to 1818." According to all well-known rules of construction, this last clause was intended to govern and control what had preceded.

The ascertainment of the point where the true one hundredth meridian crossed the Red River was an easy task, one that well-known rules of mathematics and astronomy could aid in ascertaining. It was capable of demonstration, and incapable of furnishing any grounds of misunderstanding between the two Governments. The agents of both parties could ascertain it. The true meridian was stable, and so was the stream referred to. But being conscious of the errors of Melish's map, and that it would not stand the test of demonstration—but having it before them, they undoubtedly intended that the boundary should be at the point where Melish showed the one hundredth meridian on Red River. The concluding language of the treaty, as shown above, it seems to me carries the conclusion beyond doubt that they intended the boundary to be where Melish placed the one hundredth meridian. Any other construction would convict the Government, and their envoys, of using language contrary to well-known rules of construction and of adding a meaningless clause to the treaty. What possible use could the clause be, unless intended to govern? It may be, therefore, that Melish's map may show that the one hundredth meridian crosses Red River east of Greer County. I only insist that the language of the treaty be followed in laying down rules and giving instructions to the Commissioners. It can not be true that either or both parties can find or ascertain what the treaty means, unless they take the whole language used. It is supposed that the business of the Commission is to find the division line between Spain and Mexico on the one side and the United States on the other, and this can not be done correctly if the Commission is restricted to the use of a part of the language of the treaty. I only insist that the language of the treaty be used in giving instructions to the Commissioners.

Be pleased to lay this communication before the President after reading it. I respectfully ask his personal consideration of the letter.

I am, very respectfully, your obedient servant,

GOVERNOR OF TEXAS.

Hon. WILLIAM C. ENDICOTT,
Secretary of War, Washington, D. C.

[First indorsement.]

WAR DEPARTMENT, *December* 19, 1885.

Respectfully referred to the Chief of Engineers for remark, with request that this paper may be returned to the Secretary of War on Monday, the 21st instant.

By order of the Secretary of War.

JOHN TWEEDALE,
Chief Clerk.

[Second indorsement.]

OFFICE CHIEF OF ENGINEERS, U. S. ARMY,
December 21, 1885.

Respectfully returned to the Secretary of War.

A tracing from Melish's map showing the one hundredth meridian and the Red River is herewith; also a copy of map showing the boundary in question as located by the United States Commissioners in 1857–'60.

The Commissioners appointed by Executive orders dated September 28 and October 26, 1885, have been furnished with a copy of the tracing, and are required to run and mark the boundary line in obedience to the provisions of the act of Congress approved January 31, 1885, which act refers to the treaty with Spain executed February 22, 1819, and to Melish's map.

It is thus obvious that the scope of the Executive orders above referred to include all that the governor of Texas suggests, and all that is required by the act of Congress.

JOHN G. PARKE,
Acting Chief of Engineers.

[Appendix B to paper of March 4, 1886, by United States Commission.]

WAR DEPARTMENT,
Washington City, January 5, 1886.

SIR: Your letter of the 14th ultimo, acknowledging the receipt of my letter of the 8th ultimo, informing you of the opinion of the President that the Executive orders, detailing the United States Commissioners to mark the boundary line between a portion of the Indian territory and Texas, was sufficiently comprehensive to carry out the provisions of Congress, was duly received.

In your letter you state that you can not agree with this conclusion, and the supposition is stated that the business of the Commission is to find the boundary line between Spain and Mexico on the one side and the United States on the other, and you ask that in giving instructions to the Commissioners the language of the treaty between the United States and Mexico, following that between the United States and Spain of 1819, be used.

In compliance with your request that this matter be again laid before the President, I beg to advise you that this has been done, and after due consideration, no reason is seen why his order on this subject heretofore issued does not sufficiently cover the case, and any modification of the same must therefore be declined.

The Executive orders in the case, copies of which have been furnished you, are considered to include all that you suggest in the matter and all that is required by the act of Congress. The Commission is to perform the duty prescribed by the act of Congress, and the orders do not and should not limit the extent of the powers of the Commission.

As has heretofore been stated, the Commissioners who have been appointed on the part of the United States have been instructed to hold themselves in readiness to co-operate with the Commissioners appointed by the State of Texas whenever they are ready to proceed with the work required by the act.

I have the honor to be, very respectfully, your obedient servant,

WM. C. ENDICOTT,
Secretary of War.

Hon. JOHN IRELAND,
Governor of Texas, Austin, Tex.

The foregoing is a true copy of the record of the Joint Commission and the report of the Commission on the part of the United States to the Secretary of the Interior.

LANSING H. BEACH,
First Lieutenant of Engineers, Secretary of Joint Commission.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 22.

SUSPENDED LAND ENTRIES.

LETTER

FROM

THE ACTING SECRETARY OF THE INTERIOR,

TRANSMITTING

An abstract of suspended entries acted on by the Board of Equitable Adjudication for the year ended June 30, 1887.

DECEMBER 16, 1887.—Laid on the table and ordered to be printed.

DEPARTMENT OF THE INTERIOR,
Washington, December 14, 1887.

SIR: Pursuant to section 2452 of the Revised Statutes, I have the honor to transmit herewith an abstract of suspended entries acted on by the Board of Equitable Adjudication for the year ended June 30, 1887.

Very respectfully,

H. L. MULDROW,
Acting Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Abstract of suspended cases adjudicated by the Commissioner of the General Land Office, Interior and Attorneys-General, under sections 2450 and 2457, United States Revised Stat

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1886.	1887.	
1	Harrison, Ark....	Homestead....	24	F. C. 2362	June 17	July 1	Giles M. Farmer....
2	....do	....do	24	F. C. 3241	..do	..do	John McCannell ....
3	....do	....do	24	F. C. 3242	..do	..do	William Rodman....
4	....do	....do	24	F. C. 3293	..do	..do	Samuel W. Horn....
5	....do	....do	24	F. C. 4519	..do	..do	John Richardson ...
6	....do	....do	24	F. C. 4529	..do	..do	George W. Crabough
7	....do	....do	24	F. C. 4548	..do	..do	David B. Lichlyter .
8	....do	....do	24	F. C. 4555	..do	..do	Hiram H. Brown...
9	....do	....do	25	F. C. 4560	..do	..do	Jesse Edelmon.....
10	....do	....do	24	F. C. 4561	..do	..do	Robert Boyd.....
11	....do	....do	24	F. C. 4565	..do	..do	Joseph O. Woods...
12	....do	....do	24	F. C. 4593	..do	..do	George T. Hutcherson.
13	....do	....do	24	F. C. 4613	..do	..do	Seth H. Riley.....
14	....do	....do	24	F. C. 4648	..do	..do	Levi M. Arnette ....
15	....do	....do	24	F. C. 4678	..do	..do	Thomas J. Tucker..
16	....do	....do	24	F. C. 4686	..do	..do	William Easley .....
17	....do	....do	24	F. C. 4691	..do	..do	William T. Smith...
18	....do	....do	24	F. C. 4695	..do	..do	William W. Bridges.
19	Bodie, Cal	....do	24	F. C. 173	..do	..do	Rafael Diaz.....
20	....do	....do	24	F. C. 176	..do	..do	Peter McGann.....
21	....do	....do	24	F. C. 187	..do	..do	Benigno Aguirre....
22	Humboldt, Cal....	....do	24	F. C. 721	..do	..do	Joseph H. Cutter...
23	Los Angeles, Cal..	....do	24	F. C. 736	..do	..do	Nelson F. Sanderson
24	Marysville, Cal ...	....do	24	F. C. 1560	..do	..do	Catharine, widow of James Larkin, deceased.
25	....do	....do	24	F. C. 1561	..do	..do	George William Wodell.
26	....do	....do	24	F. C. 1570	..do	..do	Leroy A. Thurston..
27	....do	....do	24	F. C. 1591	..do	..do	James Quigley .....
28	....do	....do	24	F. C. 1607	..do	..do	Heirs of Sarah Allen Dopson, deceased.
29	Sacramento, Cal ..	....do	24	E. C. 1748	..do	..do	Adam Mahr.....
30	....do	....do	24	F. C. 2172	..do	..do	Reuben M. Dillon...
31	....do	....do	24	F. C. 2233	..do	..do	Jeremiah Wentz....
32	San Francisco, Cal	....do	24	App. 2725	..do	..do	John B. Kubler .....
33	....do	....do	24	App. 2782	..do	..do	Obadiah Matthews .
34	....do	....do	24	App. 2970	..do	..do	Abraham Kouns....
35	....do	....do	24	App. 3222	..do	..do	Henry M. Trude....
36	Shasta, Cal.	....do	24	F. C. 654	..do	..do	Indian Bob.....
37	Stockton, Cal.....	....do	24	F. C. 1587	..do	..do	Fayette Beardsley ..
38	Susanville, Cal ...	....do	25	F. C. 1336	..do	..do ...	Clinton Philliber....
39	....do	....do	24	F. C. 1360	..do	..do	Manerva C. Cole....
40	Visalia, Cal.....	....do	24	F. C. 1702	..do	..do	Joseph M. Smith ...
41	....do	....do	24	F. C. 1721	..do	..do	James F. Elam.....
42	Jackson, Miss	....do	24	F. C. 1514	..do	..do	Linus B. Bond .....
43	....do	....do	24	F. C. 2929	..do	..do	Jos. F. Duckworth..
44	....do	....do	24	F. C. 2978	..do	..do	Benjamin F. Berry..
45	....do	....do	24	F. C. 2986	..do	..do	John S. Barefield ...
46	....do	....do	24	F. C. 2988	..do	..do	Isaac Draughn.....
47	....do	....do	24	F. C. 2996	..do	..do	Jerome Loflin .....

and his adjudication submitted for the approval and confirmation by the Secretary of the utes, and act of February 27, 1877, and confirmed, for the fiscal year ending June 30, 1887.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
NW. ¼ SE. ¼ and lot No. 1 of SW. ¼.	31	13 N.	31 W.	Proof not made in time	Accident	1
N. ½ of SE. ¼	1	16 N.	25 W.	do	do	2
S. ½ of NW. ¼, NE. ¼ of SW. ¼ and NW. ¼ of SE. ¼.	31	19 N.	28 W.	do	Ignorance	3
NW. ¼ of NE. ¼ and SW. ¼ of SE ¼.	20	13 N.	31 W.	do	do	4
N. ½ of NW. ¼ and SW. ¼ of NW. ¼ and SE. ¼ of NE. ¼.	4, 5	13 N.	31 W.	do	Accident	5
E. ½ of NW. ¼	1	20 N.	25 W.	do	Ignorance	6
W. ½ of SW. ¼	9	18 N.	32 W.	do	do	7
S. ½ of SW. ¼	23	17 N.	26 W.	do	Accident	8
S. ½ of SW. ¼ and NE. ¼ of SW. ¼ and NE. ¼ of NW. ¼.	27, 34	19 N.	16 W.	Residence not established in time	do	9
N. ½ of NW. ¼	8	16 N.	27 W.	Proof not made in time	Ignorance	10
N. ½ of NW. ¼	35	20 N.	33 W.	do	Accident	11
NE. ¼ of NW. ¼	20	20 N.	30 W.	do	do	12
N. ½ of SE. ¼ and NE. ¼ of SW. ¼.	21	21 N.	23 W.	do	Ignorance	13
E. ½ of SE. ¼ and NE. ¼ of NE. ¼	25, 36	20 N.	13 W.	do	do	14
NE. ¼ of SE. ¼ and SE. ¼ of NE. ¼.	12	16 N.	28 W.	do	Accident	15
SE. ¼ of SW. ¼	18	20 N.	31 W.	do	Ignorance	16
N. ½ of NW. ¼	33	15 N.	33 W.	do	do	17
NW. ¼ of NW. ¼	4	18 N.	15 W.	do	do	18
S. ½ of SE. ¼ and N. ½ of NE. ¼.	4, 9	16 S.	36 E.	do	Accident	19
NE. ¼ of SE. ¼ and S. ½ of SE. ¼ and E. ½ lot 6 of NE. ¼.	35 1	12 S. 13 S.	34 E.	do	Ignorance	20
NW. ¼ of SE. ¼	35	12 S.	34 E.	do	Ignorance	21
E. ½ of NE. ¼ and N. ½ of NW. ¼.	23, 24	4 S.	2 E.	do	Accident	22
W. ½ of NE. ¼	34	1 N.	5 W.	do	Ignorance	23
E. ½ of SE. ¼ and S. ½ of NE. ¼.	24	18 N.	4 E.	do	do	24
NW. ¼ of NE. ¼ and NE. ¼ of NW. ¼.	10	17 N.	8 E.	do	Accident	25
W. ½ of SE. ¼ and N. ½ of SW. ¼.	2	17 N.	8 E.	do	do	26
SW. ¼ of NW. ¼	34	18 N.	8 E.	do	Ignorance	27
E. ½ of NE. ¼	14	24 N.	4 W.	do	Accident	28
SW. ¼	30	12 N.	12 E.	do	Ignorance	29
SW. ¼ of NW. ¼ and N. ½ of SW. ¼.	21	8 N.	11 E.	do	Accident	30
S. ½ of SW. ¼	34	10 N.	10 E.	do	do	31
SW. ¼ of SE. ¼ and SE. ¼ of SW. ¼.	26	6 S.	4 W.	do	Ignoranee	32
W. ½ of SW. ¼ and N. ½ of SE. ¼.	5, 6	17 N.	17 W.	do	do	33
Lot 1 and NE. ¼ of SE. ¼ and SE. ¼ of SE. ¼ and SW. ¼ of SW. ¼.	4 33 34	11 N. 12 N. 12 N.	6 W. 6 W. 6 W.	do	Accident	34
E. ½ of SW. ¼ and W. ½ of SE. ¼.	11	13 N.	7 W.	do	Ignorance	35
E. ½ of NW. ¼	33	35 N.	4 E.	do	do	36
S. ½ of NW. ¼	3	2 N.	16 E.	do	Accident	37
SW. ¼	30	38 N.	8 E.	Residence not established in time	do	38
NE. ¼	7	23 N.	14 E.	Proof not in time	Ignorance	39
W. ½ SW. ¼	24	16 S.	21 E.	do	do	40
W. ½ SE. ¼ and N. ½ SW. ¼.	8	14 S.	26 E.	do	Accident	41
S. ¼ NW. ¼	27	4 N.	10 E.	do	Ignorance	42
E. ½ SW. ¼ NE. ¼ NW. ¼	14, 23	8 N.	16 W.	do	Mistake	43
SW. ¼ NE. ¼ and NW. ¼ SE. ¼.	36	2 N.	2 E.	do	Accident	44
SE. ¼ of SE. ¼	13	9 N.	13 E.	do	do	45
N. ¼ of SW. ¼	3	8 N.	17 W.	do	Ignorance	46
SE. ¼ SW. ¼, and SW. ¼ SE. ¼.	11	7 N.	18 W.	do	Accident	47

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1886.	1887.	
48	Jackson, Miss	Homestead ...	24	F. C. 3004	June 17	July 1	Alexander Catron ..
49	East Saginaw, Mich.	Cash.....	(*)	12883	..do	..do	Isaac Rover .....
50	....do	....do	(*)	12895	..do	..do	William H. Wilson..
51	Detroit, Mich.....	....do	(*)	36313	..do	..do	John J. Rupp and Moore Kerr.
52	Washington, D. C.	Homestead ...	24, 25	F. C. 18	..do	..do	Joseph Ingle.....
1	Boonville, Mo	....do	25	3698	June 26	July 7	Shelton H. Redmond.
2	....do	....do	24	3708	..do	..do	John F. Osborn.....
3	....do	....do	24	3735	..do	..do	Leonard Foster.....
4	....do	....do	24	3749	..do	..do	George W. Shull....
5	....do	... do	24	3769	..do	..do	Robert Gates.....
6	Eau Claire, Wis...	....do	25	1726	..do	..do	Batse St. Martin....
7	....do	....do	25	3257	..do	..do	Gulbrand Helgesen Braaten.
8	....do	....do	24	3289	..do	..do	Edward Herman....
9	....do	....do	24	3313	..do	..do	Ira A. Fleming .....
10	....do	....do	25	3319	..do	..do	John Cummings....
11	....do	....do	25	3320	..do	..do	August Gelhaus....
12	....do	....do	25	3322	..do	..do	Joseph Cers .....
13	....do	....do	24	3326	..do	..do	Jacob Duval.....
14	....do	....do	24	3328	..do	..do	David W. Elmer....
15	....do	....do	24	3339	..do	..do	Adelbert M. Douglass.
16	....do	....do	25	3369	..do	..do	Henry D. Cummings.
17	....do	.. do	25	3372	..do	..do	Fred William Hartman.
18	....do	....do	25	3378	..do	..do	James F. Andrus...
19	....do	....do	25	1801	..do	..do	William Gailey.....
20	.. do	....do	25	4608	..do	..do	Andrew G. Braaten.
21	....do	....do	25	4836	..do	..do	Warren Fry.....
22	Jackson, Miss	....do	24	3005	..do	..do	Robert B. Reeves...
23	....do	....do	24	3006	..do	..do	Richard Olds .....
24	....do	....do	24	3018	..do	..do	Oscar Lucas.....
25	....do	... do	24	3030	..do	..do	Gabella M., widow of James Mills, deceased.
26	....do	....do	24	3055	..do	..do	Jesse C. Moore .....
27	....do	....do	24	3057	..do	..do	Heirs of Margaret Harper, deceased.
28	....do	....do	24	3066	..do	..do	William A. Wood...
29	....do	....do	24	3067	..do	..do	March Barnes .....
30	....do	....do	24	3074	..do	..do	Adrew Buckley ....
31	....do	....do	24	3085	..do	..do	John H. Benson.....
32	....do	....do	24	3114	..do	..do	Calvin Johnson.....
33	....do	....do	24	3115	..do	..do	Almeda Sevor .....
34	....do	....do	24	3133	..do	..do	Adam Caley.....
35	....do	....do	24	3160	..do	..do	Frances Stringer, formerly Davis.
36	....do	....do	24	3176	..do	..do	Robert Hughes ....
37	....do	... do	24	6693	..do	..do	Alfred E. Jones
38	....do	....do	24	7432	..do	..do	Jacob Nicholson .
39	....do	... do	24	9387	..do	..do	Cezer Taylor .....
40	La Crosse, Wis ...	Homestead ...	24	2884	..do	..do	Levi Shorey .....
41	... do	....do	24	4982	..do	..do	Heirs of Jens A. Hoden, deceased.
42	....do	....do	24	5320	..do	..do	George H. Cole ....
43	... do	....do	24	5331	..do	..do	Francis Hickman...
44	....do	....do	24	6493	..do	..do	John McWilliams ..
45	..do	....do	25	6940	..do	..do ..	Andrew Glisczinski
46	...do	....do	24	6979	..do	..do	John Deeny .....
47	..do	... do	24	7172	..do	..do	Oscar D. Lester ....
48	Marquette, Mich..	...do	24	893	..do	..do	John Champ.....

* Special.

missioner of the General Land Office, etc.—Continued

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
E. ½ SW. ¼, and SW. ¼ SW. ¼.	30	18 N.	4 E.	Proof not time	Ignorance	48
NW. ¼ of NW ¼	12	25 N.	1 W.	See Commissioner's letter with papers.		49
E. ½ SW. ¼, and SW. ¼ NE. ¼.	18	24 N.	1 W.	do		50
SE. ¼ of SE. ¼	6	29 N.	2 W.	do		51
SE. ¼ of NW. ¼	24	3 S.	3 W.	Proof not in time, and residence not established in time.	Accident	52
W. ½ of lots 1 and 4	2	39 N.	23 W.	Residence not in time	Ignorance	1
NE. ¼ NE. ¼ W. ½ NW. ¼.	34, 35	38 N.	18 W.	Proof not in time	do	2
SE. ¼ NW. ¼, and W. ½ SW. ¼.	21	38 N.	15 W.	do	do	3
S. ½ SW. ¼ NW. ½ NW. ¼	15, 22	39 N.	22 W.	do	do	4
SE. ¼	35	35 N.	19 W.	do	do	5
NW. ¼	12	29 N.	7 W.	Residence not in time	Accident	6
S. ½ NW. ¼, and N. ½ SW. ¼.	32	29 N.	11 W.	do	Ignorance	7
E. ½ SE. ¼	34	25 N.	6 W.	Proof not in time	do	8
W. ½ SW. ¼	28	25 N.	3 W.	do	do	9
S. ½ NE. ¼, and N. ½ SE. ¼.	4	29 N.	1 W.	Residence not in time	Accident	10
SW. ¼	4	29 N.	1 W.	do	do	11
N. ½ NE. ¼, SE. ¼ NE. ¼, and NE. ¼ SE. ¼.	9	31 N.	11 W.	do	do	12
E. ½ NW. ¼, and SW. ¼ NE. ¼.	32	32 N.	11 W.	Proof not in time	Mistake	13
S. ½ SW. ¼	32	27 N.	6 W.	do	Ignorance	14
E. ½ SW. ¼, and S. ½ SE. ¼.	30	29 N.	7 W.	do	Accident	15
NE. ¼ NW. ¼, and S. ½ NW. ¼.	3	33 N.	9 W.	Residence not in time	do	16
E. ½ NW. ¼	14	27 N.	7 W.	do	do	17
SE. ¼	36	33 N.	10 W.	do	do	18
W. ½ SE. ¼	18	27 N.	8 W.	Proof not in time	do	19
S. ½ NE. ¼	32	29 N.	11 W.	Residence not in time	Ignorance	20
S. ½ NW. ¼, and S. ½ NE. ½.	29	32 N.	11 W.	do	Accident	21
NW. ¼ SW. ¼	19	8 N.	13 E.	Proof not in time	Ignorance	22
SE. ¼	17	6 S.	5 W.	do	do	23
N. ½ SW. ¼	25	9 N.	15 W.	do	do	24
N. ¼ NW. ¼	5	5 N.	5 W.	do	Accident	25
W. ½ NW. ¼, or lots 4 and 5.	6	14 N.	14 W.	do	Ignorance	26
NW. ¼ NW. ¼	7	1 N.	3 W.	do	do	27
SE. ¼ SE. ¼	21	3 N.	4 E.	do	Accident	28
SE. ¼ SW. ¼, NE ½ NW. ¼	24, 25	9 N.	15 W.	do	Ignorance	29
W. ½ SW. ¼	29	4 N.	14 E.	do	do	30
SE. ¼	34	9 N.	20 W.	do	Accident	31
S. ½ NW. ¼	35	10 N.	21 W.	do	Ignorance	32
Lot No. 3	36					
E. ½ SE. ¼	25	10 N.	16 W.	do	do	33
NW. ¼ SW. ¼	30	10 N.	15 W.			
N. ½ NW. ¼	28	7 N.	5 E.	do	do	34
S. ½ NW. ¼, NE. ¼ NW. ¼, and NW. ¼ SW ¼.	5	3 N.	12 E.	do	do	35
E. ½ NE. and E. ½ SE. ¼,	42	2 N.	4 E.	do	do	36
N. ½ NE. ½	23	6 N.	20 W.	do	do	37
W. ½ NE. ¼	20	12 N.	15 E.	do	do	38
SW. ¼	5	6 S.	7 W.	do	Accident	39
SE. ¼ SW. ¼	10	13 S.	7 W.	do	Ignorance	40
SE ¼ SW. ¼, S. ½ SE. ¼	12	20 S.	8 W.	do	do	41
N. ½ NE. ¼	13					
N. ½ NE. ¼	8	24 S.	4 W.	do	do	42
S. ½ NE. ¼	10	24 S.	4 W.	do	Accident	43
NW. ¼ NE. ¼	24	13 N.	3 W.	do	do	44
NE. ¼ NE. ¼	27	20 N.	10 W.	Residence not in time	Ignorance	45
NE. ¼ NW. ¼	12	19 N.		Proof not in time	do	46
NE. ¼ SE. ¼	30	11 N.	4 W.	do	do	47
N. ½ SE. ¼ and S. ½ NE. ¼.	4	37 N.	19 W.	do	do	48

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1886.	1887.	
49	Marquette, Mich..	Homestead ...	25	923	June 26	July 7	John Henry.....
50	Menasha, Wis	....do	24	996	..do	..do	August Witte .....
51	....do	....do	25	1791	..do	..do	Duane M. Besse ...
52	Reed City, Mich ..	....do	24	5952	..do	..do ...	John Martin.....
53	....do	....do	25	5906	..do	..do	Henry Wilson .....
54	....do	....do	25	5937	..do	..do	Alpheus Slaught...
55	....do	... do	25	5946	..do	..do	Melvin E. Hagerman
56	....do	....do	25	5958	..do	..do ...	Samuel Laughlin ..
57	....do	....do	25	5960	..do	. do	Josiah Miller.....
1	Camden, Ark	....do	24	F. C. 3302	July 3	July 19	Martin Lewis.....
2	....do	....do	24	F. C. 3350	..do	..do	William E. Crain ...
3	....do	....do	24	F. C. 3391	..do	..do	George A. Nolley,jr.
4	....do	....do	25	F. C. 3649	..do	..do	George Duke.....
5	....do	....do	24	F. C. 3692	..do	..do ...	Albert Mitchell ...
6	....do	....do	24	F. C. 3721	..do	..do	Louisa E., widow of Henry J. Wesson.
7	....do	....do	24	F. C. 3733	..do	..do	Samuel J. Ward...
8	....do	....do	24, 25	F. C. 3773	..do	..do	Thomas J. Lavender
9	....do	....do	25	F. C. 3824	..do ...	..do ...	John A. Tackett...
10	....do	... do	24	F. C. 3815	..do	..do	John E. Wood .....
11	....do	... do	24	App. 6564	..do	..do	William L. Burton..
12	....do	....do	24	App. 6589	..do	..do	Nathan Leidham ...
13	.. do	....do	24	App. 6609	..do ...	..do ...	Margaret A. Bowman.
14	....do	....do	24	App. 6721	..do	..do	Eli Cornish .....
15	Dardanelle, Ark..	... do	24	F. C. 3854	..do	do	Julia A., widow Wm. H. Taff, deceased.
16	....do	....do	24	F. C. 3857	..do	..do	Michael Teague ...
17	.. do	....do	24	F. C. 3913	..do	..do	Robt. S. McFarlane.
18	.. do	.. do	25	F. C. 3951	..do	..do ...	George C. Justice..
19	do	... do	24	F. C. 4051	..do	..do	Newton Cannon ....
20	Harrison, Ark	....do	24	App. 950	..do ...	..do	Rebecca M. Rearden, formerly Rebecca M. Tatum.
21	Little Rock, Ark..	... do	19	F. C. 1266	..do ...	..do	Margaret Loetschen
22	.. do	....do	25	F. C. 1287	..do	..do	James J. Jackson..
23	....do	....do	24	F. C. 2022	..do	..do	Mary J. Hester, widow E. L. Thompson, deceased.
24	....do	... do	24	F. C. 3186	..do	..do	William Gleason...
25	....do	....do	24	F. C. 3254	..do	..do	Moses L. Pool .....
26	....do	....do	24	F. C. 3496	..do	..do	Ludwig Kohne .....
27	....do	....do	24	F. C. 3562	..do ...	..do ...	William P. Dobson .
28	...do	....do	24	F. C. 3790	..do	..do	Charles S. Norman..
29	....do	....do	24	F. C. 3853	..do	..do	Toney Hare .....
30	....do	....do	24	F. C. 4121	..do	..do	Wm. M. and Sarah C. Daniels, minor orphan children of Wm. Daniels, deceased.
31	....do	....do	24	F. C. 4122	..do	..do ...	Richard J. Bennett .
32	....do	....do	24	F. C. 4143	..do	..do ...	John H. Williams ..
33	....do	....do	24	F. C. 4159	..do	..do	Robert J. Scanthin..
34	....do	....do	24	F. C. 4161	..do	..do	Joseph Hirscheider.
35	.. do	....do	24	F. C. 4.65	..do	..do	Henry Wood .....
36	....do	....do	24	F. C. 4272	..do	..do	Henry C. Blake.....
37	....do	....do	24	F. C. 4177	..do	..do	Dennis Stroud.....

missioner of the General Land Office, etc.—Continued.

Parts of sections.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
SW. ¼ NE. ¼, NW. ¼, SE. ¼, NE. ¼ SW. ¼, and SE. ¼ NW. ¼.	29	41 N.	17 W.	Residence not in time	Ignorance	49
SE. ¼ NE. ¼	36	28 N.	12 E.	Proof not in time	Accident	50
NE. ¼	30	31 N.	12 E.	Residence not in time	do	51
E. ½ f'l. NE. ¼	35					
Lot 2	36	38 N.	10 W.	Proof not in time	do	52
SE. ¼ f'l, NW. ¼ f'l and NE. ¼ f'l SW. ¼ f'l.	13	36 N.	3 W.	Residence not in time	do	53
N. ½ NW. ¼	36	26 N.	3 W.	do	do	54
SW. ¼ f'l	18	25 N.	4 W.	do	do	55
SE. ¼	22	25 N.	5 W.	do	do	56
NW. ¼	24	25 N.	5 W.	do	do	57
SE. ¼	20	16 S.	24 W.	Proof not in time	Ignorance	1
E. ½ NW. ¼ and W. ½ NE. ¼.	25	4 S.	28 W.	do	do	2
NE. ¼ SE. ¼	21	17 S.	17 W.	do	do	3
SW. ¼ NW. ¼	27	12 S.	18 W.	Residence not in time	Accident	4
N. ½ SE. ¼	31	8 S.	19 W.	Proof not in time	Ignorance	5
E. ½ NE. ¼	2	9 S.	24 W.	do	do	6
F'l. N. ½ SE. ¼	4	6 S.				
SE. ¼ SE. ¼	34					
SW. ¼ SW. ¼	35	5 S.	25 W.	do	Accident	7
S. ½ NE. ¼	34	2 S.	20 W.	Proof not in time and residence not in time.	do	8
SE. ¼ NE. ¼ and NE. ¼ SE. ¼.	13	4 S.	24 W.	Residence not in time	do	9
SW. ¼ SE. ¼	1	9 S.	21 W.	Proof not in time	do	10
SW. ¼ SW. ¼	31	4 S.	21 W.			
N. ½ NW. ¼	6	5 S.	21 W.	do	do	11
S. ½ SW. ¼	29	12 S.	26 W.	do	Ignorance	12
NE. ¼ SW. ¼ and SE. ¼ NW. ¼.	36	12 S.	31 W.	do	do	13
NW. ¼ NE. ¼	14	14 S.	13 W.	do	Accident	14
NW. ¼ NE. ¼, and NE. ¼ NW. ¼.	32	5 S.	3 N.	do	Ignorance	15
S. ½ SW. ¼		4 S.	29 N.			
SW. ¼ SE. ¼ and SE. ¼ SW. ¼.	28	11 S.	31 N.	do	Accident	16
SW. ¼ NE. ¼	32	7 S.	32 N.	do	do	17
SE. ¼	32	2 S.	24 N.	Residence not in time	do	18
SW. ¼ of SW. ¼	13	7 N.	22 W.	Proof not in time	Accident	19
SW. ¼ of SE. ¼	21	18 N.	16 W.	do	do	20
S. ½ of NW. ¼	5	5 N.	13 W.	Prior entry subsequently canceled.		21
S. ½ of NW. ¼	27	14 N.	7 W.	Residence not in time	Accident	22
W. ½ of SW. ¼	14	16 N.	4 E.	Proof not in time	do	23
Lot 4 of NW. ¼	6	4 S.	11 W.	do	Ignorance	24
NW. ¼	26	20 N.	7 E	do	Accident	25
N. ½ of NW. ¼	1	2 N.	12 W.	do	Ignorance	26
SW. ¼ of NW. ¼	28	15 N.	7 W	do	do	27
W. ½ SW. ¼, SE. ¼ SW. ¼	23					
NE. ¼ of NW. ¼	26	10 N.	16 W.	do	Accident	28
SE. ¼	28	5 N.	3 E.	do	Ignorance	29
E. ½ of NE. ¼	32	6 N.	15 W.	do	Accident	30
NW. ¼ NE., ¼ NE. ¼ NW. ¼.	25					
SE. ¼ SW. ¼, and SW. ¼ SE. ¼.	24	10 N.	16 W.	do	do	31
SW. ¼ NW. ¼	24	9 N.	16 W.	do	Ignorance	32
W. ½ SW. ¼	13	10 N.	5 W.	do	Accident	33
S. ½ SW. ¼ and NE. ¼ SW. ¼.	11	1 N.	13 W.	do	Ignorance	34
SW. ¼ of SW. ¼	15					
NW. ¼ of NW. ¼	22					
NE. ¼ of NE. ¼	21	10 N.	16 W.	do	do	35
W. ½ of NW. ¼	26	21 N.	8 E.	do	do	36
E. ½ NW. ¼, NW. ¼ NE. ¼, and SW. ¼ NW. ¼.	10	9 S.	11 W.	do	Accident	37

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1886.	1887.	
38	Little Rock, Ark..	Homestead ...	24, 25	F. C. 4192	July 3	July 19	Charles L. Hazelwood.
39	....do	....do	24	F. C. 4203	..do	..do	Joseph Roper.....
40	....do	....do	24	F. C. 4215	..do	..do	Melissa, widow of Thomas Lemoyne, deceased.
41	....do	....do	24	F. C. 4218	..do	..do	George Washington Smith.
42	....do	....do	24	F. C. 4249	..do ...	..do	Leonard C. King....
43	....do	....do	25	F. C. 4287	..do ...	..do	James M. Scott .....
44	....do	....do	19	F. C. 4294	..do ...	..do	Billy Holt .....
45	....do	... do	25	F. C. 4310	..do ...	..do	Julian Mettetal.....
46	....do	....do	25	F. C. 4332	..do	..do	Richard Fields.....
47	....do	....do	25	F. C. 4342	..do	..do	Joseph Bailey .....
48	....do	....do	25	F. C. 4372	..do	..do	John Jackson .....
49	....do	....do	24	F. C. 4375	..do	..do	William A. Jones...
50	Sacramento, Cal...	....do	24	F. C. 2087	..do	..do	Heirs of Hugh Gallagher, deceased.
51	Stockton, Cal	....do	24	F. C. 1744	..do	..do	George Knight .....
52	Susanville, Cal....	....do	24	F. C. 1345	..do	..do	Edward Lloyd .....
53	Visalia, Cal	....do	19	F. C. 910	..do	..do	James K Bennett...
54	Gainesville, Fla...	....do	24	F. C. 1083	..do ...	..do ...	Malcolm Gillis.....
55	....do	....do	24	F. C. 2894	..do	..do	Hiram Rouse .....
56	....do	....do	24	F. C. 4859	..do ...	..do	Albert Ward .....
57	....do	....do	24	F. C. 4891	..do	..do	Madison Brookins ..
58	....do	... do	24	F. C. 4916	..do ...	..do	James Stevenson ...
59	....do	....do	24	F. C. 5035	..do ...	..do ...	Dublin Rollins.....
60	....do	....do	24	F. C. 5037	..do ...	..do	Henry Dean .....
61	....do	....do	24	F. C. 5042	..do ...	..do ...	John Butler .....
62	....do	....do	24	F. C. 5136	..do ...	..do	Frank White .....
63	....do	....do	24	F. C. 5161	..do ...	..do	David Williams ....
64	....do	....do	24	F. C. 5174	..do ...	..do	Leonard Griffis .....
65	....do	....do	24	F. C. 5189	..do ...	..do	Leonidas Jackson...
66	....do	....do	24	F. C. 5190	..do ...	..do ...	John Wesley McAnulty.
67	....do	....do	24	F. C. 5195	..do ...	..do	John Hamilton.....
68	....do	... do	24	F. C. 5226	..do ...	..do	Elijah Smith.....
69	....do	....do	24	F. C. 5233	..do ...	..do	Isaiah James .....
70	....do	....do	24	F. C. 5243	..do ...	..do	Joseph Newton Williams.
71	....do	....do	24	F. C. 5265	..do	..do	George Anderson ..
72	....do	....do	25	App. 7348	..do ...	..do	Lucy C., wid. J. B. McCarty, dec'd.
73	....do	Cash.....	11	6826	..do ...	..do	Peter J. Nevins ....
74	....do	....do	11	10200	..do	..do	Wm. J. Vankirk and J. E. DuBois.
75	....do	....do	11	10544	..do	..do	Mitchell N. Dean...
76	....do	....do	11	10545	..do ...	..do	.....do .....
77	....do	....do	13	10668	..d6	..do	Wm. J. Vankirk, J. E. DuBois, and J. N. Webb.
78	....do	....do	13	10697	..do	..do	Albert J. Winburn.
79	...do	....do	13	10721	..do	..do	William L. Blanton.
80	New Orleans, La..	Homestead ...	24	F. C. 839	..do	..do	David Alfred .....
81	....do	....do	24	F. C. 1762	..do	..do	Jonathan Wing.....
82	....do	....do	24	F. C. 1825	..do	..do	Joseph Hanks .....
83	....do	....do	24	F. C. 1826	..do	..do	John J. Hanks .....
84	....do	....do	24	F. C. 1827	..do	..do	Aladin Hanks .....
85	.. do	....do	24	F. C. 1837	..do	..do	Randall Bell .....

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
SW. ¼ S. W. ¼ and NW. ¼ SW. ¼.	7	6 N.	8 W.	Proof not in time and residence not in time.	Ignorance	38
SW. ¼ of SW. ¼.	10					
N. ½ NW. ¼ and NW. ¼ NE. ¼	15	10 N.	16 W.	Proof not in time.....	....do	39
SE. ¼ of SW. ¼.....	35	3 N.	13 W.	.....do	....do	40
W. ½ NW. ¼ and SE. ¼ NW. ¼.	24	7 N.	9 W.	.....do	Accident	41
S. ½ of SW. ¼	28	8 N.	17 W.	.....do	Ignorance	42
S. ½ of SE. ¼	26	8 N.	14 W.	Residence not in time.....	Accident	43
E. ½ of E. ½	8	4 N.	17 W.	Prior entry subsequently canceled.	.....	44
NW. ¼ SW ¼ and SW. ¼ NW. ¼.	9	1 S.	14 W.	Residence not in time.....	Accident	45
W. ½ SE. ¼	8	8 N.	13 W.	.....do	....do	46
S. ½ NW. ¼	28	9 N.	13 W.	.....do	....do	47
SW. ¼ NE. ¼ and NW. ¼ SE. ¼.	6	8 N.	13 W.	.....do	....do	48
S. ½ NE. ¼, NW. ¼ SE. ¼	9					
SW. ¼ SW ¼....	10	10 N.	15 W.	Proof not in time	....do	49
SW. ¼ NE. ¼ and SE. ¼ NW. ¼.	22	11 N.	9 E.	.....do	....do	50
SW. ¼ NE. ¼, SE. ¼ NW. ¼, NW. ¼ SE. ¼, and NE. ¼ SW. ¼.	32	5 S.	19 E.	.....do	Ignorance ...	51
E. ½ NE. ¼ and NW. ¼ NE. ¼.	13					
SE. ¼ SE. ¼	12	42 N.	9 E.	.....do	....do	52
SE. ¼ SW. ¼	30	20 S.	25 E.	Prior entry subsequently canceled.	.....	53
N. ½ NW. ¼	18	5 N.	17 W.	Proof not in time	Ignorance	54
SE. ¼ NE. ¼ and NE. ¼ SE. ¼.	18	3 S.	14 E.	.....do	....do	55
SW. ¼ SW. ¼	7					
NW. ¼ NW. ¼	18	14 S.	21 E.	.....do	....do	56
NW. ¼ NE. ¼	34	2 S.	14 E.	.....do	....do	57
N. ½ NW. ¼	33	14 S.	21 E.	.... do	....do	58
NW. ¼	12	2 S.	12 E.	.....do	....do	59
W. ½ SE. ¼	22	7 S.	19 E.	.....do	....do	60
W. ½ NE. ¼ and lot No. 1.	34	9 S.	23 E.	.....do	....do	61
NW. ¼	36	2 S.	13 E.	.....do	....do	62
SW. ¼ NW. ¼	4	1 N.	2 W.	.....do	....do	63
E. ½ NW. ¼	2	20 S.	35 E.	.....do	....do	64
W. ½ SW. ¼	8	1 S.	10 E.	.....do	... do	65
SW. SE. ¼	1					
W. ½ NE. ¼ and SE. ¼ NE. ¼.	12	5 S.	10 W.	.....do	Mistake	66
E. ½ NW. ¼	3	15 S.	18 E.	.....do	Accident	67
N. ½ SE. ¼	2	2 S.	13 E.	.....do	Ignorance	68
E. ½ SW. ¼	28	12 S.	19 E.	.....do	Accident	69
S. ½ NE. ¼, N. ½ SE. ¼ ...	25	7 N.	13 W.	..... do	Ignorance	70
NE. ¼ NE. ¼	20	13 S.	19 E.	.....do	Mistake	71
Lots 5, 6, and 7	30	10 S.	14 E.	Residence not in time.....	Accident	72
SW. ¼ of SW. ¼	28					
SE. ¼ of SE. ¼	29					
Lot No. 2	32	18 S.	20 E.	Not offered	.....	73
SW. ¼ SE. ¼ and S. ½ SW. ¼.	31	3 S.	14 W.	.....do	.....	74
N. ½ NW. ¼	21	39 S.	21 E.	.... do	.....	75
E. ½ NW. ¼	22	39 S.	21 E.	.... do	.....	76
NW. ¼ SE. ¼	31	3 S.	14 W.	Land not restored.....	.....	77
W. ½ NE. ¼ and N. ½ NW. ¼.	9	6 S.	13 E.	.....do	.....	78
SW. ¼ SE. ¼	13	3 S.	7 E.	.....do	.....	79
W ½ SW. ¼	34	9 S.	15 E.	Proof not in time	.....	80
W. ½ SE. ¼, NE. ¼ SE. ¼, and SE. ¼ NE. ¼	13	10 S.	11 W.	.....do	.....	81
NE. ¼	9	11 S.	1 W.	..... do	Ignorance	82
N. ½ SE. ¼ and S. ½ NE. ¼.	4	11 S.	1 W.	.....do	....do	83
N. ½ SW. ¼ and S. ½ NW. ¼.	3	11 S.	1 W.	.....do	....do	84
NE. ¼ of SE. ¼	24	5 S.	5 W	.....do	....do	85

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1886.	1887.	
86	New Orleans, La	Homestead ...	24	App. 4335	July 3	July 19	Reuben Holmes ....
87	....do	...do	25	App. 5148	..do	..do ...	William P. Gardner.
88	Natchitoches, La	...do	24	F. C. 773	..do	..do ...	John G. Page.....
89	....do	....do	24	App. 1434	..do	..do	Sarah D. Wise.....
90	....do	....do	24	App. 1435	..do	..do ...	Robert Bedford Wise.
91	Marquette, Mich..	Cash	11, 13	10634	..do ...	..do ..	William Watson....
92	....do	S. C. scrip L ..	11, 13	R. & R. 523	..do	..do ...	William H. Selden, assignee.
93	....do	....do	11, 13	R. & R. 550	..do	..do	L. D. Cyr, assignee.
94	....do	....do	11, 13	R. & R. 660	..do	..do	Donald MacKinnon, Alexander MacKinnon, and L. D. Cyr, assignee.
95	....do	....do	11, 13	R. & R. 743	..do ...	..do ...	Robert Stephenson .
					1886.	1886.	
96	Marquette, Mich..	Homestead ...	25	F. C. 187	July 3..	July 19	Mary M. H. Beck ...
97	....do	... do	24, 25	F. C. 356	..do	..do	George Harter.....
98	Reed City, Mich ..	....do	24	F. C. 4978	..do	..do ..	John Nawgawnequoog.
99	Duluth, Minn.....	Cash	19	No. 3218	..do	..do	Matthias Hang .....
100	Taylor's Falls, Minn.	....do	19	No. 6853	..do	..do	Albert Johnson and L. D. Parker.
101	Jackson, Miss	Homestead ...	24	F. C. 3029	..do	..do	William Lamb .....
102	Boonville, Mo.....	....do	24	F. C. 3793	..do	..do	Amos Strausser ....
103	....do	....do	24	F. C. 3780	..do ...	..do	Elizabeth D., widow of D. Bushong, deceased.
104	Ironton, Mo.....	....do	24	F. C. 2618	..do	..do ...	James F. Gastian ...
105	.. do	....do	24	F. C. 2619	..do	..do ...	James E. Payne.
106	...do	....do	24	F. C. 2690	..do	..do ...	William N. McAllister.
107	Springfield. Mo ...	Cash	19	32364	..do	..do	Samuel O. Kelley....
108	....do	....do	19	32376	..do	..do ...	Henry Dye .....
109	....do	....do	19	32404	..do ...	..do	William Spellings...
110	....do	Homestead ...	24	F. C. 4785	..do	..do	Emily C., widow of William O. Counar, deceased.
111	....do	....do	24	F. C. 4840	..do	. do	William White .....
112	....do	....do	24	F. C. 4849	..do	..do	Robert Box .....
113	....do	....do	24	F. C. 4886	..do	..do	Mary, widow of John Hughes, deceased.
114	....do	... do	24	F. C. 4958	..do	..do ...	.....
115	Bayfield, Wis	....do	24	F. C. 117	..do	..do	Martin Drott .....
116	Falls Saint Croix, Wis.	....do	24	F. C. 3043	..do	..do	Elizabeth Sanborn ..
117	....do	....do	25	F. C. 3046	..do	..do ...	Lewis Butterfield ..
118	....do	....do	25	F. C. 3054	..do	..do	Arnt O. Lien .....
119	....do	....do	24	App. 4234	..do	..do	Johan Lorentz Pedersen.
120	.. do	... do	24	App. 4274	..do	..do	Benjamin F. Brown
121	....do	....do	24	App. 4294	..do	..do	Peder C. Sagmoen ..
122	....do	....do	24	App. 4299	..do	..do ..	Louis Johnson .....
123	.. do	....do	24	App. 4333	..do	..do	Thomas Walsh ....
124	.. do	....do	25	App. 4353	do ..	..do	Gunnerius Olson
125	....do	... do	24	App. 4367	..do	..do ..	Gunder Peterson ..
126	...do	....do	24	App. 4386	..do	..do ...	Knud Everson .....
127	..do	....do	25	App. 4437	..do	..do	Jacob Knudsen Lie.
128	Wausau, Wis.....	....do	24	F. C. 1961	..do	..do	Henry J. Sparks....
129	....do	....do	24	F. C. 1980	..do	..do	August Conrad. ...
130	...do	... do	25	F. C. 1985	..do	..do	Ernst Martin.....
131	Vancouver, Wash.	....do	24	App. 2370	..do	..do	George Johnson ..
132	....do	....do	24	App. 2414	..do	..do	William Roche ....

...issioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reasons assigned for failure.	No.
NE. ¼	3	1 S.	8 E.	Proof not in time	Ignorance	86
Lot No. 1	42	10 S.	2 W.	Residence not in time	Accident	87
SW. ¼ SE. ¼ and SE. ¼ SW. ¼.	14	14 N.	8 W.	....do	Ignorance	88
E. ½ NE. ¼, SW. ¼ NE. ¼, and NE. ¼ SE. ¼.	5	23 N.	13 W.	....do	....do	89
S. ½ SE. ¼, SE. ¼ SW. ¼	5					
NE. ¼ NE. ¼	8	23 N.	13 W.	....do	....do	91
E. ½	4	42 N.	34 W.	Land not offered and not returned		90
SW. ¼ NW. ¼	26	42 N.	33 W.	....do		92
SW. ¼ NW. ¼ and NW. ¼ SW. ¼.	6	42 N.	34 W.	....do		93
E. ½ NE. ¼ and E. ½ SE. ¼.	12	42 N.	35 W.	....do		94
W. ½ SE. ¼	28	43 N.	35 W.	....do		95
NW. ¼	26	52 N.	31 W.	Residence not in time	Accident	96
S. ½ NE. ¼ and N. ½ SE. ¼	28	38 N.	28 W.	Proof not in time and residence not in time.		97
S. ½ NW. ¼	15	17 N.	16 W.	Proof not in time	Ignorance	98
S. ½ NE. ¼, NW. ¼ NE. ¼, SW. ¼ SE. ¼, and SE. ¼ SW. ¼.	8, 9	54 N.	13 W.	Prior entry subsequently canceled		99
NW. ¼ SW. ¼	10	31 N.	23 W.	....do		100
S. ½ SE. ¼ and NW. ¼ of NW. ¼.	17, 20	21 N.	10 E.	Proof not in time	Ignorance	101
NE. ¼ NW. ¼	13	41 N.	3 W.	....do	....do	102
E. ½ of lot No. 9 of NE. ¼	3	39 N.	23 W.	....do	Accident	103
E. ½ SE. ¼	17	27 N.	8 W.	....do	....do	104
NE. ¼	8	22 N.	3 E.	....do	Ignorance	105
W. ½ SW. ¼	10	29 N.	7 W.	....do	Accident	106
SE. ¼ NW. ¼	35	27 N.	15 W.	Prior entry subsequently canceled		107
N. ½ SW. ¼ and SE. ¼ NW. ¼.	9, 17	24 N.	14 W.	....do		108
NW. ¼ SE. ¼	4	23 N.	20 W.	....do		109
S. ½ SE. ¼ and SE. ¼ SW. ¼.	¼ 12	23 N.	22 W.	Proof not in time	Ignorance	110
SE. ¼ of SE. ¼, SW. ¼ of 27 SW. ¼ and fractional N. ½.	22, 23	21 N.	22 W.	....do	Accident	111
S. ½ lot 2, SW. ¼, and S. ½ SE. ¼.	{ 18 { 13	29 N. 29 N.	14 W. 15 W.	} ....do	Ignorance	112
E. ½ of SE. ¼	21	23 N.	21 W.	....do	....do	113
						114
SW. ¼	10	41 N.	2 W.	Proof not in time	Mistake	115
Lot No. 1 and lots 3, 4, 5, and NE. ¼ SE. ¼.	11, 14	24 N.	14 W.	....do	Accident	116
N. ½ NE. ¼, SW. ¼ NE. ¼, and SE. ¼ NW. ¼.	32	31 N.	13 W.	Residence not in time	....do	117
NE. ¼	26	32 N.	14 W.	....do	....do	118
E. ½ SE. ¼	24	29 N.	13 W.	Proof not in time	Ignorance	119
SE. ¼	14	30 N.	13 W.	....do	Accident	120
S. ½ SE. ¼, SE. ¼ SW. ¼, and NE. ¼ NE. ¼.	23	39 N.	19 W.	....do	Ignorance	121
SW. ¼ NW. ¼	35	24 N.	14 W.	....do	....do	122
SW. ¼ NW. ¼	34	30 N.	19 W.	....do	....do	123
NE. ¼	29	37 N.	19 W.	Residence not in time	Accident	124
S. ½ NW. ¼, and S. ½ NE. ¼.	17, 18	37 N.	19 W.	Proof not in time	Mistake	125
NE. ¼	30	37 N.	19 W.	....do	....do	126
SW. ¼	28	31 N.	12 W.	Residence not in time	Accident	127
NE. ¼ of NE. ¼	26	25 N.	6 E.	Proof not in time	Ignorance	128
NW. ¼ of SE. ¼	8	17 N.	9 E.	....do	Accident	129
W. frl. ½ NW. ¼	6	34 N.	2 E.	Residence not in time	....do	130
N. ½ of NE. ¼	26	2 N.	4 E.	Proof not in time	Ignorance	131
NE. ¼ of SE. ¼ and SE. ¼ of NE. ¼.	18	4 N.	17 E.	....do	....do	132

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1886.	1886.	
1	Marquette, Mich	S. C. scrip	*	R. & R. 803 Scrip 163	Aug. 2	Aug. 10	Augustus Spies
2	do	do	*	R. & R. 808 Scrip 432, 433.	do	do	do
3	do	do	*	R. & R. 862 Scrip 17	do	do	Frederick Ayer
4	do	do	*	R. & R. 863 Scrip 19	do	do	do
5	do	do	*	R. & R. 942 Scrip 199	do	do	James B. Goodman
6	do	do	*	P. & R. 943 Scrip 110	do	do	do
7	do	B. L. Warrant	*	R. & R. 1607 Ld. W. 43635	do	do	George Mix Wakefield.
8	do	do	*	R. & R. 1631 Ld. W. 68482	do	do	Frederick Ayer
9	do	do	*	R. & R. 1632 Ld. W. 93992	do	do	do
10	do	do	*	R. & R. 5892 Ld. W. 93148	do	do	George M. Wakefield.
11	do	do	*	R. & R. 5894 Ld. W. 80263	do	do	do
12	do	do	*	R. & R. 5895 Ld. W. 114425	do	do	do
13	do	do	*	R. & R. 5911 Ld. W. 88632	do	do	Augustus Spies
14	do	do	*	R. & R. 5930 Ld. W. 114472	do	do	George M. Wakefield.
15	do	do	*	R. & R. 6145 Ld. W. 21306	do	do	Frederick Ayer
16	do	do	*	R. & R. 6150 Ld W. 22817	do	do	George Mix Wakefield.
17	do	do	*	R. & R. 6152 Ld. W. 58198	do	do	do
18	do	do	*	R. & R. 6181 Ld. W. 48814	do	do	Frederick Ayer
19	do	Cash	*	11371	do	do	George Wilson
20	do	do	*	11377	do	do	James B. Goodman
21	do	do	*	11476	do	do	do
22	do	do	*	11550	do	do	Edward Breitung
23	do	do	*	11606	do	do	Frederick Ayer
24	do	do	*	12112	do	do	James F. Joy and John M. Longyear.
25	do	do	*	12113	do	do	do
	do	do	*	12114	do	do	do
	do	do	*	12116	do	do	do
	do	do	*	12123	do	do	do
29	do	do	*	12126	do	do	do
30	do	do	*	12128	do	do	do

*Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
E. ½ NE. ¼	20	43 N.	35 W.	Under decision of Sept. 7, 1885. (See Pecard *v.* Camens *et al.*)	Ignorance	1
NE. frl. ¼	6	43 N.	35 W.	do	do	2
E. ½ NW. ¼, SW. ¼ NW. ¼, and NW ¼ of SE. ¼.	12	44 N.	32 W.	do	do	3
E. ½ of NW. ¼, SW. ¼ of NW. ¼, and SE. ¼ of SW. ¼.	24	44 N.	33 W.	do	do	4
S. ½ of SE. ¼	12	43 N.	34 W.	do	do	5
Lots 6 and 7	24	43 N.	34 W.	do	do	6
N. ½ NW. ¼	34	44 N.	35 W.	do	do	7
NE. ¼ of SE. ¼	24	44 N.	35 W.	do	do	8
SW. ¼ of NE. ¼	26	44 N.	35 W.	do	do	9
NW. ¼ NE. ¼ and S. ½ NE. ¼.	26	43 N.	34 W.	do	do	10
SE. ¼	26	43 N.	34 W.	do	do	11
SW. ¼	28	43 N.	34 W.	do	do	12
SE. ¼	20	43 N.	35 W.	do	do	13
NE. ¼	8	43 N.	34 W.	do	do	14
W. ½ SE. ¼ and SE. ¼ of SE. ¼.	20	44 N.	31 W.	do	do	15
SE. ¼	28	44 N.	35 W.	do	do	16
SW. ¼	32	44 N.	35 W.	do	do	17
SW. ¼ of NE. ¼ and SE. ¼ of NW. ¼.	10	43 N.	31 W.	do	do	18
Lots 7 and 8	20	43 N.	31 W.	do	do	19
NW. ¼ of SE. ¼ and SW. ¼.	26	46 N.	31 W.	do	do	20
SE. ¼ of NE. ¼	12	43 N.	34 W.	do	do	21
W. ½ of SW. ¼	32	43 N.	33 W.	do	do	22
Lots 1 and 5, sec. 2 and lot 1.	28	44 N.	30 W.	do	do	23
E. ½ of E. ½, SW. ¼ of NE. ¼, and NW. ¼ of SE. ¼, and S. ½ NE. ¼, and SE. ¼ of SE. ¼.	4, 8	44 N.	30 W.	do	do	24
W. ½ of NE ¼, NE. ¼, NW. ¼, SW. ¼, and N. ½ SE. ¼, and NW. ¼ NE. ¼, NW. ¼ NW. ¼, and S. ½ NW. ¼.	6, 10	44 N.	30 W.	do	do	25
NE. ¼ NE. ¼, NW. ¼, N. ½ SW. ¼, SE. ¼ of SW. ¼, and lots 1, 2, 3, 6, and NE. ¼ of NW. ¼.	18, 20	44 N.	30 W.	do	do	26
Lots 2 and 6, sec. 28, lots 1, 2, 3, E. ½ SW. ¼, SW. ¼, W. ½ SE. ¼, and SW. ¼ of NE. ¼.	30	44 N.	30 W.	do	do	27
NW. ¼ of NE ¼, NE. ¼ of NW. ¼, SW. ¼ of NW. ¼, SE. ¼ of SE. ¼ sec. 10, NW. ¼, and S. ½ of SE. ¼.	14	43 N.	31 W.	do	do	28
SW. ¼ SE. ¼, SE. ¼ SW. ¼, sec. 2, SW. ¼ SW. ¼ sec. —, and SW. ¼ SE. ¼.	14	44 N.	31 W.	do	do	29
NE. ¼, NE. ¼ SW. ¼, NE. ¼ SE. ¼, sec. 20, lots 1, 2, 3, 6, 10, N. ½ SE. ¼ and SE. ¼ of SE. ¼.	22	44 N.	31 W.	do	do	30

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
31	Marquette, Mich.	Cash	*	12129	1886. Aug. 2	1886. Aug. 10	James F. Joy and John M. Longyear.
32	do	do	*	12131	do	do	do
33	do	do	*	12134	do	do	do
34	do	do	*	12135	do	do	do
35	do	do	*	12147	do	do	do
36	do	do	*	12149	do	do	do
37	do	do	*	12159	do	do	do
38	do	do	*	12162	do	do	do
39	do	do	*	12164	do	do	do
40	do	do	*	12168	do	do	do
41	do	do	*	12179	do	do	James B. Goodman.
42	do	do	*	12180	do	do	do
43	do	do	*	12181	do	do	do
44	do	do	*	12183	do	do	do
45	do	do	*	12184	do	do	do
46	do	do	*	12189	do	do	do
47	do	do	*	12192	do	do	do
48	do	do	*	12193	do	do	do
49	do	do	*	12194	do	do	do
50	do	do	*	12195	do	do	do
51	do	do	*	12205	do	do	do
52	do	do	*	12222	do	do	James F. Joy and John M. Longyear.
53	do	do	*	12413	do	do	George M. Wakefield.
54	do	do	*	12414	do	do	do
55	do	do	*	12418	do	do	do
56	do	do	*	12482	do	do	James B. Goodman.
57	do	do	*	12488	do	do	do
58	do	do	*	12567	do	do	Raphael Pompelly.
59	do	do	*	13191	do	do	James B. Goodman.
60	do	do	*	14181	do	do	do
61	do	do	*	14182	do	do	do
62	do	do	*	14185	do	do	do
63	East Saginaw, Mich.	do	do	12775	do	do	William Q. Atwood.
64	do	do	do	12874	do	do	Charles W. Wells.
65	Wausau, Wis.	Homestead	do	F. C 1093	do	do	John Meehan.

* Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
E. ½ NE. ¼, SW. ¼ NE. ¼, NW. ¼ NW. ¼, S. ½ NW. ¼, NE. ¼ SW. ¼, lots 1, 2, and SE. ¼.	24	44 N.	31 W.	Under decision of Sep. 7, 1885. (See Pecard *v.* Camens *et al.*)	Ignorance	31
E. ½ NE. ¼, SW. ¼ NE. ¼. NW. ¼, NE. ¼ of SE. ¼, and lots 1 and 2.	26	44 N.	31 W.	.....do	....do	32
E. ½ NW. ¼, NW. ¼ NW. ¼, SE. ¼ SW. ¼ and SW. ¼ SE. ¼, sec. 2, NE. ¼ NW. ¼ and NW. ¼ SW ¼.	18	45 N.	31 W.	.....do	....do	33
SW. ¼ SW. ¼, sec. 22. lot 3, sec. 24, SW. ¼ SW. ¼, sec. 30, S. ½ NE. ¼ and E. ½ SW. ¼.	36	45 N.	31 W.	.....do	....do	34
SW. ¼ SE. ¼, NE. ¼ SE. ¼, sec. 32, and E. ½ SE. ¼.	36	45 N.	32 W.	.....do	....do	35
E. ½, SE. ¼ of SW. ¼, E. ½ of SW. ¼, and SW. ¼ of SW. ¼.	28	44 N.	33 W.	.....do	....do	36
E. ½ of NE. ¼ and NE. ¼ of SE. ¼.	10	43 N.	34 W.	.....do	....do	37
E. ½ and NW. ¼	20	44 N.	34 W.	.....do	....do	38
W. ½ NE. ¼, sec. 22, SW. ¼ NW. ¼, E. ½ SW. ¼, and W. ½ SE. ¼.	26	44 N.	34 W.	.....do	....do	39
SW. ¼ NW. ¼, W. ½ SW. ¼, and SE. ¼ SW. ¼.	36	44 N.	34 W.	.....do	....do	40
SW. ¼ SW. ¼, sec. 18, SE. ¼ NW. ¼, and lot 2.	30	45 N.	29 W.	.....do	....do	41
E. ½ of SW. ¼	8	44 N.	30 W.	.....do	....do	42
NE. ¼ of NW. ¼	2	45 N.	30 W.	.....do	....do	43
N. ½ SW. ¼, sec. 18, lots 1, 2, 3, sec. 20, and N. ½ SE. ¼, and lot 2, and NW. ¼ NW. ¼, sec. 2, and lot 3.	30	45 N.	30 W.	.....do	....do	44
	36	45 N.	30 W.	.....do	....do	45
NE. ¼ NW. ¼, sec. 26, and NE. ¼ SW. ¼.	28	43 N.	31 W.	.....do	....do	46
NW. ¼ of SW. ¼	10	45 N.	31 W.	.....do	....do	47
W. ½ of NW. ¼	34	46 N.	31 W.	.....do	....do	48
SE. ¼ of NW. ¼	34	46 N.	31 W.	.....do	....do	49
NW. ¼ NW. ¼, sec. 6, E. ½ NE. ¼, NW. ¼ SE. ¼, and SE. ¼ of NW. ¼.	36	45 N.	32 W.	.....do	....do	50
NE. ¼ NE. ¼, NE. ¼ NW. ¼, and lot 1.	2	43 N.	35 W.	.....do	....do	51
Lot No. 4	36	44 N.	34 W.	.....do	... do	52
NE. ¼ of NE. ¼	34	44 N.	35 W.	.....do	....do	53
E. ½ NW. ¼, SW. ¼, and W. ½ SE. ¼.	36	44 N.	35 W.	.....do	....do	54
NW. ¼ NW. ¼, SE. ¼ NW. ¼, and W. ½ SW. ¼, E. ½ NE. ¼, and NE. ¼ of NW. ¼.	14, 22	43 N.	36 W.	.....do	....do	55
SW. ¼	34	45 N.	30 W.	.....do	....do	56
Lot No. 5	2	43 N.	35 W.	.....do	....do	57
N. ½ NE. ¼, sec. 20, and NW. ¼ SW. ¼.	26	45 N.	30 W.	.....do	....do	58
Fractional	32	45 N.	30 W.	.....do	....do	59
NE. ¼ NE. ¼, sec. 14, NW. ¼ NW. ¼, and lots 1, 3.	30	45 N.	30 W.	.....do	....do	60
SE. ¼ of SE. ¼	2	44 N.	31 W.	.....do	....do	61
Lot 3, sec. 12, lot 2, sec. 14, and lot 2.	24	44 N.	34 W.	.....do	....do	62
SW. ¼, NW. ¼, and NW. ¼, SW. ¼.	32	24 N.	1 W.	.....do	....do	63
SW. ¼ of NW. ¼	4	21 N.	2 W.	.....do	....do	64
NW. ¼ of NE. ¼	4	24 N.	6 E.	.....do	....do	65

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed Date.	Name of parties.
					1886.	1867.	
66	Falls St. Croix, Wis.	Cash	24	F. C. 3084	Aug. 2	Aug. 10	Peder Stenerson ....
					1887.	1887.	
1	Huntsville, Ala...	....do	24	2229	Feb. 3	Feb. 3	F. Berger.....
2	....do	....do	24	4178	..do	..do	J. B. Miner.....
4	....do	....do	24	3944	..do	..do	D. Smith.....
5	....do	Adjacent farm	24	4051	..do	..do	J. B. Morton.....
6	....do	Homestead ...	24	4108	..do	..do	J. G. Sloan .....
7	....do	....do	24	4216	..do	..do	T. Countryman .....
8	....do	.. do	24	4236	..do	..do	J. Gentle .....
9	....do	....do	24	4419	.. do	..do	M. M. Kuykendall ..
10	....do	... do	24	4478	..do	..do	G. W. Free .....
12	Dardanelle, Ark ..	Adjacent farm	24	3895	..do	..do	J. Doyle .....
13	Camden, Ark.....	Homestead ..	25	3826	..do	..do	G. W. Whisenant ..
14	Marysville, Cal ...	....do	24	2343	..do	..do	T. Dooling.....
15	Sacramento, Cal ..	... do	24	2339	..do	..do	A. Freeman.....
16	Pueblo, Col.	....do	*	371	..do	..do	J. B. Gould .....
17	....do	....do	24	1979	..do	..do	P. O. Neal .....
18	Fargo, Dak.....	....do	25	1607	..do	..do	O. T. Sondreaal.....
19	....do	....do	25	2202	..do	..do	A. Moffet.....
20	....do	....do	25	2303	..do	..do	J. Moffet .....
21	....do	....do	25	2514	..do	..do	B. Merguer.....
22	....do	....do	25	5029	..do	..do	F. A. Carley.....
23	....do	... do	24, 25	983	..do	..do	I. Milmer.....
24	....do	....do	25	3242	..do	..do	A. G. Holter.....
25	....do	....do	25	4158	..do	..do	S. E. Bayley.....
26	....do	....do	25	4159	..do	..do	W. L. Jones.....
27	....do	....do	22	4494	..do	..do	T. D. Thomas.....
28	....do	....do	25	4492	..do	..do	E. S. Preston.....
29	....do	....do	25	3625	..do	..do	A. Lavin.....
30	....do	....do	25	4156	..do	..do	H. Pedersen.....
31	....do	....do	25	6104	..do	..do	M. Ereckson.....
32	....do	....do	25	6733	..do	..do	L. Joos.....
33	....do	....do	25	7061	..do	..do	J. R. Crum.....

* Special.

missioner of the General Land Office, etc.—Continued.

Parts of sections.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
NW. ¼	32	31 N.	12 W.	Under decision of Sept'mb'r 7, 1885. (See Pecard *v.* Caments *el al.*)	Ignorance	66
SE. ¼	4	11	4	do	Poverty	1
S. ½ of NE. ¼, SE. ¼ of NW. ¼, and NW. ¼ of SE. ¼	21	12	14	do	Negligence	2
E. ½ of SW. ¼	20	13	3	do	Poverty	4
SW. ¼ of NW. ¼	10	14	12	do	Former proof made and papers lost in transit to local office.	5
N. ½ of SE. ¼	21	3	3	Proof not in time	Poverty	6
NW. ¼ of NE. ¼	18	13	5	do	do	7
N. ½ of NW. ¼	19	9	10	do	Former proof made April 2, 1877, and papers lost in transit to local office.	8
W. ½ of SE. ¼	6	9	5	do	Negligence	9
E. ½ of NW. ¼	6	6	1	do	Poverty	10
S. ½ of SE. ¼	18	4	29	Proof not made in time; alleged to have been made in 1871; no evidence of this.		12
N. ½ of NW. ¼, SW. ¼ of NW. ¼, and NW. ¼ of SW. ¼.	26	4	24	Residence not established in time.	Ignorance	13
SE. ¼ of NE. ¼, E. ½ of SE. ¼, and SW. ¼ of SE. ¼.	5	16	4	Proof not made in time	Negligence	14
N. ½ of NE.	32	10	10	Proof not made in time. Claimant had made an additional entry, over which there was a contest, and he delayed making proof on the original entry until said contest was decided in order that he might prove up on both tracts. Up to the date of proof, however, the contest was still pending. Client did not give his testimony in final proof on day advertised by reason of sickness. Both witnesses were sworn as advertised.		15
SW. ¼ of SW. ¼, Sec. 27, NW. ¼ of NW. ¼, Sec. 34, and E. ½ of NE. ¼.	27, 33, 34	22	45	Special		16
SW. ¼	5	33	63	Proof not allowed to be made by letter to register and receiver February 20, 1880; afterwards allowed per Commissioner's letter "C," March 25, 1885.		17
NE. ¼	18	148	54	Residence not established in time	Poverty	18
NW. ¼	10	144	52	Residence not established in time. Client makes affidavit that after making entry he went into the woods to work, and was prevented by heavy snows and severity of weather from getting back on the land in time.		19
NE. ¼	8	144	52	do	do	20
SE. ¼	30	142	52	do	Poverty and severity of winter.	21
W. ½ of NW. ¼, and W. ½ of SW. ¼.	24	137	63	do	Floods	22
SE. ¼	34	141	52	do	Poverty	23
NE. ¼	1	148	54	do	do	24
NE. ¼	24	141	55	do	Inclemency of weather.	25
NE. ¼	18	141	54	do	do	26
NW. ¼	20	141	55	do	do	27
NW. ¼	32	141	55	do	do	28
SW. ¼	6	139	55	do	Ignorance	29
S. ½ of NW. ¼ and S. ½ of NE. ¼	24	135	50	do	Inclemency of weather.	30
NW. ¼	12	144	53	do	do	31
NE. ¼	34	142	63	do	Poverty	32
NW. ¼	34	135	62	do	Could not obtain lumber to build house.	33

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
34	Fargo, Dak.....	Homestead ...	25	737	1887. Feb. 3	1887. Feb. 3	G. Halverson.....
35	....do	....do	24, 25	176	..do	..do	J. Falk .....
36	Grand Forks, Dak.	....do	25	417	..do	..do	D. Best.....
37	....do	....do	25	428	..do	..do	J. Kaercler.....
38	.. do	....do	25	429	..do	..do	W. K. Walper.....
39	....do	....do	25	437	..do	..do	H. H. Hango.....
40	....do	....do	25	452	..do	..do	J. Meagher.....
41	....do	....do	25	453	..do	..do	J. M. Stoughton....
42	....do	....do	25	455	..do	..do	M. Cronan.....
43	....do	....do	25	481	..do	..do	E. Harvey.....
44	....do	....do	25	482	..do	..do	O. McGuire.....
46	....do	....do	25	503	..do	..do	H. Johansen.....
47	....do	....do	25	506	..do	..do	A. Kennedy.....
48	....do	....do	25	515	..do	..do	C. Grill,.....
49	....do	....do	25	520	..do	..do	W. Knowels.....
50	....do	....do	25	523	..do	..do	J. Quinlin.....
51	....do	....do	25	567	..do	..do	W. H. Wright.....
52	....do	....do	25	569	..do	..do	R. B. Proudlove....
53	....do	....do	25	570	..do	..do	M. Meagher .....
54	....do	....do	25	572	..do	..do	W. J. Campbell.....
55	....do	....do	25	573	..do	..do	O. H. Aaberg.....
56	....do	....do	25	600	..do	..do	G. Ferguson.....
58	....do	....do	.....	616	..do	..do	J. W. Wilson.....
59	....do	....do	.....	621	..do	..do	J. J. Deraney.....
60	....do	....do	.....	691	..do	..do	E. E. Lien.....
61	....do	....do	.....	702	..do	..do	A. Rose.....
62	....do	....do	.....	727	..do	..do	J. Lareva.....
63	....do	....do	.....	749	..do	..do	J. H. Gainer.....
64	....do	....do	.....	766	..do	..do	J. Matheson.....
65	....do	....do	.....	774	..do	..do	W. J. Westall.....
66	....do	....do	25	780	..do	..do	P. Bulger.....
67	....do	....do	25	793	..do	..do	R. McLean .....
68	....do	Timber-culture.	25	803	..do	..do	C. Snell.....
69	....do	....do	25	806	..do	..do	W. Johnson .....
70	....do	....do	25	807	..do	..do	W. J. Watts .....
71	....do	....do	25	810	..do	..do	J. Howell.....
72	....do	....do	25	833	..do	..do	T. Stanslowsky.....
73	....do	....do	24, 25	834	..do	..do	G. H. Young .....
74	....do	....do	25	835	..do	..do	F. Forbes.....
76	....do	....do	25	870	..do	..do	W. Campbell .....
77	....do	....do	25	871	..do	..do	J. D. Campbell.....
78	....do	....do	25	872	..do	..do	G. A. Farrow .....
79	....do	....do	25	875	..do	..do	J. Rieka .....
80	....do	....do	25	904	..do	..do	J. Smith.....
81	....do	....do	25	907	..do	..do	G. Taylor.....
82	Huron, Dak	....do	25	595	..do	..do	J. Richards.....

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reasons assigned for failure.	No.
W. ½ of SE. ¼	18	146	51	Proof originally made January 26, 1881, which was faulty and was rejected. Client was not advised of suspension in time to prove up within statutory period.		34
S. ½ of SW. ¼	8	139	49	Proof originally made August 10, 1881. Lost in transit to land office. Residence not established in six months from homestead entry.	Poverty	35
NE. ¼	7	163	55	Residence not established in time.	do	36
SW. ¼	30	162	53	do	do	37
NE. ¼	31	162	53	do	do	38
NW. ¼	23	149	50	do	do	39
NE. ¼	1	162	53	do	do	40
SW. ¼	2	154	51	do	do	41
SW. ¼	27	162	52	do	do	42
S. ½, SE. ¼, Sec. 11, and N. ½, NE. ¼.	11, 14	163	56	do	do	43
S. ½, SW. ¼, Sec. 11, and N. ½, NW. ¼.	11, 14	163	56	do	Cold weather.	44
SW. ¼	27	153	52	do	Poverty	46
NW. ¼	4	155	53	do	do	47
SW. ¼	6	161	53	do	do	48
SW. ¼	2	163	65	do	Went after family.	49
SE. ¼	29	162	53	do	Cold weather.	50
SE. ¼	32	162	53	do	Ignorance	51
NE ¼ of SE. ¼ and SE. ¼ of NE. ¼, Sec. 9; SW. ¼ of NW. ¼ and NW. ¼ of SW. ¼.	9, 10	162	53	do	do	52
NW. ¼	1	162	53	do	Poverty	53
NE. ¼	6	161	53	do	do	54
N. ½ of SE. ¼	7	149	49	do	Contractor failed to have house completed.	55
S. ½ of NE. ¼ and N. ½ of SE. ¼.	33	155	51	do	Poverty	56
SE. ¼	10	161	51	do	do	58
SW. ¼	23	162	52	do	do	59
NW. ¼	25	149	54	do	Bad weather	60
SE. ¼	13	155	53	do	Poverty	61
SW. ¼	18	160	50	do	Misapprehension.	62
SW. ¼	27	164	65	do	Poverty	63
NW. ¼	5	159	55	do	Settling business.	64
SE. ¼	6	159	55	do	do	65
SW. ¼	26	156	53	do	Bad weather	66
SE. ¼	19	160	50	do	Settling business.	67
SW. ¼	31	162	53	do	Poverty	68
NW. ¼	35	164	55	do	do	69
SW. ¼	34	164	55	do	do	70
NW. ¼	33	164	55	do	do	71
N. ½ of NE. ¼ and E. ½ of NW. ¼.	1	155	52	do	do	72
SE. ¼	17	163	53	Proof not made in time	Former proof made in time and rejected.	73
SW. ¼	17	163	53	Residence not established in time.	Poverty	74
SW. ¼	27	163	53	do	Delay in moving.	76
NW. ¼	27	163	53	do	Settling business.	77
SE. ¼	12	161	54	do	Poverty	78
SW. ¼	12	155	52	do	Moving family	79
NW. ¼	22	159	51	do	Settling business.	80
NE. ¼	35	152	53	do	High water	81
SE. ¼	12	116	64	do	Delay in moving.	82

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
83	Mitchell, Dak	Timber-c u l t-ure.	24	5972	Feb. 3	Feb. 3	P. Thompson.....
84	....do	....do	24, 25	5473	..do	..do	J. Schnell .....
85	....do	....do	25	5819	..do	..do	J. A. Reynolds .....
86	....do	...do	25	5989	..do	..do	J. Carroll.....
87	....do	....do	25	5990	..do	..do	J. J. Curtis.....
88	....do	....do	25	5991	..do	..do	W. Carroll.....
89	....do	....do	25	5992	..do	..do	D. J. Carroll .....
90	....do	....do	25	6192	..do	..do	J. Gottlob .....
91	....do	....do	25	6206	..do	..do	J. H. Marke .....
92	....do	....do	25	6253	..do	..do	F. W. Brande .....
93	....do	....do	25	6399	..do	..do	A. Ericsson .....
94	Watertown, Dak .	Homest e a d ; Springfield S.	24	325	..do	..do	P. Bloom .....
95	....do	....do	25	1607	..do	..do	I. Hammer .....
96	... do	....do	25	1815	..do	..do	P. Cosgrove .....
97	....do	....do	25	1901	..do	..do	M. E. Bolstead .....
98	....do	....do	25	1916	..do	..do	W. H. Ede .....
99	....do	....do	25	1925	..do	..do	A. M. Hall .....
100	....do	....do	25	1947	..do	..do	M. F. Heath.....
101	....do	....do	25	2177	..do	..do	J. Wilkey .....
102	....do	....do	25	2219	..do	..do	O. Larsen.....
103	Yankton, Dak....	Homestead ...	25	3657	..do	..do	J. Wiar.....
104	....do	....do	25	3865	..do	..do	M. Schlinger.....
105	....do	....do	24	3908	..do	..do	C. Christensen.....
106	.. do	....do	25	4013	..do	..do	J. Little .....
107	....do	....do	24	4014	..do	..do	H. T. Mowry.....
108	...do	....do	24	4015	..do	..do	R. A. Bushnell .....
109	....do	....do	25	4145	..do	..do	H. Fencay .....
110	....do	....do	25	4162	..do	..do	E. O. Durham .....
111	New Orleans, La..	....do	25	5231	..do	..do	J. Clayton .....
112	....do	....do	24	1451	..do	..do	I. Andrews .....
113	....do	....do	24	969	..do	..do	J. D. Rudd .....
114	Marquette, Mich..	....do	24	895	..do	..do	J. B. Rapin.....
115	....do	M. B. L. W. Loc. R. and R.	(*)	5891	..do	..do	G. M. Wakefield ....
116	....do	....do	(*)	5910	..do	..do	T.W. Parrish .....
117	....do	....do	(*)	5932	..do	..do	G. M. Wakefield....
118	....do	....do	(*)	5933	..do	..do	....do .....
119	....do	....do	(*)	5934	..do	..do	....do .....
120	....do	....do	(*)	6151	..do	..do	....do .....
121	....do	....do	(*)	1612	..do	..do	F. Ayer.....
122	..do	S. C. scrip, R. and R.	(*)	558	..do	..do	R. G. Peters .....

* Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
SE. ¼ of NE. ¼ sec. 10, and SW. ¼ of NW. ¼, and S. ½ of SW. ¼.	11	101	48	Proof not made within statutory period.	Delay in procuring naturalization papers.	83
NW. ¼	15	108	53	Proof advertised to be made Dec. 31, 1884; severity of the weather prevented client from making proof on that day; residence not established iu time.	Severity of weather.	84
E. ½ NE. ¼ sec. 10 and W. ½ of NW. ¼.	19–20	103	59	Residence not established in time.	Poverty	85
SW. ¼	7	103	70	do	Snow blockade	86
NE. ¼	12	103	71	do	do	87
NW. ¼	12	103	71	do	do	88
SE. ¼	12	103	71	do	do	89
SW. ¼	27	103	55	do	do	90
SE. ¼	35	103	57	do	do	91
SW. ¼	34	103	57	do	Washout	92
NE. ¼	4	104	55	do	do	93
S. ½ NE. ¼ and N. ½ of SE. ¼.	17	101	58	Proof not made in time	Poverty	94
Lots Nos. 1, 2, 3, and SE. ¼ of SW. ¼.	14	113	52	Residence not established in time.	Delay in moving.	95
NW. ¼	24	116	56	do	Poverty	96
SW. ¼ SW. ¼ sec. 5, W. ½ NW. ¼ and NW. ¼ SW ¼.	5–8	119	51	do	No house	97
NE. ¼	21	120	48	do	do	98
SW. ¼	25	110	49	do	No market near.	99
NW. ¼	35	111	52	do	Poverty	100
SW. ¼	33	117	56	do	Snow blockade	101
SE. ¼	32	110	53	do	do	102
SE, ¼	19	98	63	do	Claimant went after his family.	103
NE. ¼	17	100	60	do	Went after family.	104
NE. ¼	1	96	53	Proof not made in time	Delay in publication.	105
SE. ¼	12	97	62	Residence not established in time.	Bad roads	106
Lots 3 and 4, and S. ½ of NW. ¼.	4	99	59	Proof not made in time	Too busy on farm.	107
N. ½ SW. ¼, and W. ½ SE. ¼.	32	100	59	do	do	108
SE. ¼	11	97	61	Residence not established in time.	House burned down.	109
Lots 1 and 2, and S. ½ of NE. ¼.	5	96	54	do	Poverty	110
Lots 3 and 4	7	9	2	do	Ignorance of law.	111
N. ½ of SE. ¼	32	16	13	Proof not made in time	Poverty	112
SW. ¼ of SE. ¼ Sec. 30, W. ½ NE. ¼, and SE. ¼ of NE. ¼.	31	12	3	do	Mails irregular.	113
N. ½ of SW. ¼, and N. ½ of SE. ¼.	28	44	10	do	No house	114
SW. ¼	26	43	34	Special. See letter; rules 11 and 13. Warrant No. 114378.		115
N. ½ of NW. ¼, and SE. ¼ of NW. ¼.	24	43	35	Special. See letter; rules 11 and 13. Warrant No. 96947.		116
NE. ¼	30	43	34	Special. See letter; rules 11 and 13. Warrant No. 114451.		117
N. ½ of SE. ¼	30	43	34	Special. See letter; rules 11 and 13. Warrant No. 1.		118
S. ½ of SE. ¼	30	43	34	Special. See letter; rules 11 and 13. Warrant No. 2.		119
NE. ¼	32	44	35	Special. See letter; rules 11 and 13. Warrant No. 101584.		120
N. ½ of SE. ¼	18	44	30	Special. See letter; rules 11 and 13. Warrant No. 7746.		121
W. ½ NW. ¼ Sec. 8, NW. ¼ of NW. ¼ Sec. 20, and NW. — of SW. ¼.	24	43	35	Special. See letter; rules 11 and 13. Scrip No. E, 81 and 82.		122

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
123	Marquette, Mich.	S. C. scrip, R. and R.	(*)	594	Feb. 3	Feb. 3	W. H. Selder
124	....do	....do	(*)	677	..do	..do	G. A. Woodford
125	....do	Private, cash.	(*)	11271	..do	..do	N. Beardman
126	Red City, Mich...	Iowa S., F. C..	25	2565	..do	..do	S. Church
127	....do	....do	24	5190	..do	..do	J. Ireland
128	....do	....do	25	5560	..do	..do	H. L. Green
129	Duluth, Minn.....	Homestead....	25	987	..do	..do	C. Biger
130	....do	....do	25	1214	..do	..do	T. Bentfud
131	....do	....do	25	1213	..do	..do	C. Bentfud
132	....do	....do	25	1212	..do	..do	A. Bentfud
133	....do	....do	24	1468	..do	..do	T. Dufoe
134	Crookston, Minn..	....do	25	2530	..do	..do	E. Ericksen
135	....do	....do	25	2563	..do	..do	J. A. Collins
136	....do	....do	25	2635	..do	..do	A. Cameron
137	....do	....do	25	2634	..do	..do	J. C. Knudson
138	....do	....do	25	2649	..do	..do	C. T. Stroud
139	....do	....do	24, 25	2714	..do	..do	O. Olsen
140	....do	....do	25	2737	..do	..do	F. F. Grosfud
141	....do	....do	25	2743	..do	..do	W. Hillgrove
142	....do	....do	25	2797	..do	..do	A. C. Lien
143	....do	....do	25	2798	..do	..do	A. C. Haugen
144	....do	....do	24	2819	..do	..do	G. Abelin
145	....do	....do	25	2852	..do	..do	H. Halvorson
146	....do	....do	25	2855	..do	..do	G. F. Kingsbury
147	....do	....do	25	2862	..do	..do	A. Steele
148	....do	....do	25	2892	..do	..do	I. J. Ingsbrigston
149	....do	....do	25	2895	..do	..do	O. A. Horstad
150	....do	....do	25	2942	..do	..do	O. J. Moen
151	....do	....do	24	2974	..do	..do	J. Thompson
152	....do	....do	25	3085	..do	..do	C. Fox
153	....do	....do	25	3107	..do	..do	O. Johnson
154	....do	....do	25	3122	..do	..do	H. Olson
155	....do	....do	25	3139	..do	..do	M. Willer
156	....do	....do	25	3153	..do	..do	E. G. Holm
157	....do	....do	25	3154	..do	..do	A. E. Loberg
158	....do	....do	25	3162	..do	..do	R. A. Whitney
159	....do	... do	25	3181	..do	..do	E. Knudson
160	....do	....do	25	3194	..do	..do	W. A. Searl
161	....do	....do	24	3212	..do	..do	E. N. Grimsend
162	....do	....do	25	3219	..do	..do	J. Hendrickson
163	....do	....do	24, 25	3259	..do	..do	A. R. Ramsey
164	....do	....do	24	2871	..do	..do	J. Carricre
165	....do	....do	24	2928	..do	..do	P. R. Briggs
166	Redwood Falls, Minn.	....do	25	2420	..do	..do	G. W. Richards
167	....do	....do	24	3457	..do	..do	G. Anderson

*Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
SE. ¼	36	34	35	Special. See letter; rules 11 and 13. Scrip No. R, 738.		123
NW. ¼ of SE. ¼ Sec. 2, and NW. ¼ of NW. ¼.	12	42	35	Special. See letter; rules 11 and 13. Scrip No. R, 76.		124
SE. ¼ S. ½ NE. ¼ Sec. 6, and lot No. 1.	6, 8	42	36	Special. See letter; rules 11 and 13.		125
S. ½ of SW. ¼	32	17	8	Residence not established in time.	Poverty	126
W. ½ of SW. ¼	2	29	4	Proof not made in time	Client imprisoned.	127
NE. fractional quarter.	6	37	5	Residence not established in time.	Snow blockade.	128
S. ½ of SE. ¼	12	50	16	do	Cold weather and ignorance.	129
NW. ¼	22	47	18	do	Early closing of navigation.	130
SE. ¼	22	47	18	do	do	131
S. ½ of NE. ¼, NW. ¼ of NE. ¼, and lot 1.	22	47	18	do	do	132
SW. ¼ SE. ¼, SE. ¼ of SW. ¼, and lot 3.	6	46	18	Proof not made in time	Poverty	133
NE. ¼	12	153	50	Residence not established in time.	do	134
SE. ¼	32	154	48	do	Ignorance	135
SE. ¼	2	160	48	do	Poverty	136
SE. ¼ of NE. ¼, and lot 1	4	149	47	do	do	137
S. ½ of NE. ¼, and lots 1 and 2.	6	144	49	do	Land overflowed.	138
E. ½ of NE. ¼	22	140	42	Residence not established in time; proof not made in time.	Poverty; ignorance.	139
SW. ¼	14	146	48	Residence not established in time.	Poverty	140
NW. ¼	28	152	40	do	Severe weather.	141
W. ½ of SE. ¼, and lots 7 and 8.	4	159	50	do	Poverty	142
SW. ¼	36	150	60	do	Non-arrival of family.	143
NE. ¼	18	138	40	Proof not made in time	Poverty	144
SE. ¼	26	146	44	Residence not established in time.	Snow-storm	145
SW. ¼	12	148	45	do	Team gave out.	146
SE. ¼	8	153	49	do	Land overflowed.	147
E. ½, SW. ¼, NW. ¼, SW. ¼, and SE. ¼, NW. ¼.	15	147	44	do	Poverty	148
SE. ¼	29	147	43	do	do	149
NE. ¼	10	147	45	do	Negligence	150
E. ½, NW. ¼	24	148	49	Proof not made in time	do	151
SW. ¼	20	142	46	Residence not established in time.	Poverty	152
E. ½, NW. ¼, and lots 1 and 2.	18	145	43	do	do	153
W. ½, SW. ¼, SW. ¼. NW. ¼, and NE. ¼, SW. ¼.	14	147	44	do	Bad roads	154
NE. ¼	18	156	46	do	Poverty	155
Lot 3, sec. 21, lots 3, 6, 7, and SW. ¼, SE. ¼.	20	153	43	do	do	156
SW. ¼, NW. ¼, sec. 29, E. ½, NE. ¼, and NW. ¼, NE. ¼.	30	153	43	do	do	157
NW. ¼	14	157	48	do	do	158
NW. ¼	22	142	44	do	Land in dispute.	159
SE. ¼	8	154	47	do	Severity of weather.	160
W. ½ of SW. ¼	34	139	43	Proof not made in time	Negligence	161
NE. ¼	28	154	49	Residence not established in time.	Poverty	162
W. ½ of SW. ¼	28	144	44	Residence not established in time; proof not made in time.	Poverty and ignorance.	163
SE. ¼	12	150	45	Proof not made in time	Delay in naturalization.	164
N. ½ of NW. ¼	32	138	40	do	do	165
S. ½, SE. ¼, and E. ½ of SW. ¼.	34	114	43	Residence not established in time.	Land infested by grasshoppers.	166
NE. ¼	6	113	40	Proof not made in time	Negligence	167

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Name of parties.
					1887.	1887.	
168	Saint Cloud, Minn.	Homestead....	25	5504	Feb. 3	Feb. 3	J. Schitchting.....
169	....do	....do	25	5741	..do	..do	C. L. Roscoe.....
170	....do	....do	24, 25	5781	..do	..do	E. C. Hern ... .
171	....do	....do	25	5830	..do	..do	L. Duclos.....
172	....do	....do	24	5902	..do	..do	J. Andrews.....
173	....do	....do	25	6077	..do	..do	C. Stone .....
174	....do	....do	25	6078	..do	..do	E. Fox.....
175	Benson, Minn.....	....do	25	6664	..do ...	..do	K. Knudson .....
176	....do	....do	25	6673	..do	..do	L. Sherdon.....
177	....do	....do	24	6695	..do	..do	A. J. Anderson.....
178	.. do	....do	25	6776	..do	..do	D. Erlandson .....
179	....do	....do	25	6821	..do	..do	A. A. Hill.....
180	....do	....do	24	6834	..do	..do	R. McGraw.....
181	Fergus Falls, Minn.	....do	25	4909	..do	..do	C. J. Hawkinson....
182	....do	....do	25	5065	..do	..do	J. C. Halvorsen.....
183	....do	....do	25	3115	..do	..do	A. Johnson.....
185	....do	....do	25	5163	..do	..do	D. Olson.....
186	....do	....do	25	5184	..do	..do	N. Thies.....
188	....do	....do	25	5232	..do	..do	G. Anderson.....
189	....do	....do	25	5237	..do	..do	F. Laqua.....
190	....do	....do	25	5238	..do	..do	J. Zabell.....
191	....do	....do	24, 25	3112	..do	..do	T. Christenson .....
192	....do	....do	25	4692	..do	..do	J. Lynch .....
193	....do	....do	25	4867	..do	..do	A. Syversen .....
194	Taylor's Falls, Minn.	....do	25	1699	..do	..do	A. Slabach.....
195	Tracy, Minn	....do	24	5660	..do	..do	C. E. Whaley .....
196	....do	....do	24	5739	..do	..do	A. McPeek .....
197	Worthington, Minn.	Jackson, F. C. S.	25	2749	..do	..do	P. P. Anne.....
	....do	....do	25	7040	..do	..do	T. J. Vickerman ....
198	Bloomington, Nebr.	Homestead ...	(*)	5235	..do	..do	E. A. Davis .....
199	Grand Island, Nebr.	....do	25	5802	..do ...	..do	P. Murphy.....
200	....do	....do	25	6106	..do	..do ...	O. Robinson .....
201	....do	....do	24	6109	..do	..do	C. Weyner.....
202	....do	....do	24	6183	..do	..do	E. Gdanietz .....
203	....do	....do	25	6345	..do	..do	J. Shefsick ....
204	....do	....do	25	6347	..do	..do	T. J. Cocking.....
205	....do	....do	24	6329	..do ...	..do	O. H. Shaw .....
206	....do	....do	25	6403	..do	..do	N. S. Hember.....
207	....do	....do	25	6473	..do	..do	W. Z. Amsberry ...
208	Neligh, Nebr.....	....do	25	4938	..do	..do ...	J. Butler.....
209	....do	....do	25	7172	..do	..do ...	J. Jeffris.....
210	....do	....do	25	7521	..do	..do	J. V. Bentz .....
211	....do	....do	25	7523	..do ...	..do	H. Tribesus.....
212	....do	....do	25	7538	..do	..do ...	R. J. Kerle .....
213	....do	....do	25	7555	..do	..do	L. A. Robinson ...
214	....do	....do	25	7556	..do ...	..do	W. C. Ragland.....
215	....do	....do	25	7580	..do	..do	E. E. Adams .....
216	North Platte, Nebr	....do	25	748	..do	..do ...	E. S. Rowley.....
217	Niobrara, Nebr ...	....do	24	2607	..do	..do	M. O. Malley .....

* Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reasons assigned for failure.	No.
SW. ¼ of NE. ¼	2	127	30	Residence not established in time.	Poverty and cold weather.	168
N. ½ of SE. ¼	6	134	33	do	House not completed.	169
W. ½ of SE. ¼	2	128	35	Residence not established in time; proof not made in time.	Poverty and ignorance.	170
N. ½ of NE. ¼, NE. ¼ of NW. ¼, and NW. ¼ of SE. ¼.	6	43	30	Residence not established in time.	House not completed.	171
E. ½ of SW. ¼	32	134	35	Proof not made in time	Poverty	172
SE. ¼	28	140	35	Residence not established in time.	Bad roads and weather.	173
SW. ¼	22	140	35	do	do	174
W. ½, NW. ¼, NE. ¼, NW. ¼, and NW. ¼ of NE. ¼.	22	123	39	do	Poverty	175
SW. ¼	9	123	47	do	No house	176
E. ½ of SE. ¼	2	122	45	Proof not made in time	Accident	177
NW. ¼	18	123	46	Residence not established in time.	Poverty	178
SW. ¼ of SW. ¼	18	122	37	do	do	179
NW. ¼	26	122	41	Proof not made in time	Negligence	180
SW. ¼	10	128	46	Residence not established in time.	Severity of weather.	181
W. ½, NE. ¼, and N. ½ of NW. ¼.	14	133	38	do	Poverty	182
S. ½ of NW. ¼	20	134	36	do	do	183
S. ½ of NW. ¼, and lots 3 and 4.	4	125	40	do	do	185
SE. ¼	10	129	44	do	do	186
SE. ¼	32	128	45	do	do	188
NE. ¼	8	126	45	do	do	189
NW. ¼	8	126	45	do	do	190
E. ½ of NW. ¼	22	133	38	Residence not established in time; proof not made in time.	Poverty and ignorance.	191
SE. ¼	8	125	46	Residence not established in time.	House not completed.	192
N. ½ of NE. ¼	2	133	38	do	Poverty	193
E. ½ of SW. ¼	20	34	27	do	Poverty and ignorance.	194
W. ½ of SW. ¼	34	107	46	Proof not made in time	Notice not published in time.	195
SW. ¼	28	110	34	do	Negligence	196
S. ½ of NW. ¼	24	104	27	Residence not established in time.	Ignorance	197
SW. ¼	8	104	46	do	House not completed.	
NE. ¼	9	2	17	Special. See letter to register and receiver.		198
SW. ¼	4	20	10	Residence not established in time.	Poverty	199
SE. ¼	2	18	7	do	do	200
W. ½ of NE. ¼	20	14	7	Proof not made in time	Negligence	201
NE. ¼	20	15	11	do	Accident	202
E. ½ of SE. ¼, sec. 6, and W. ½ of SW. ¼.	6, 5	19	16	Residence not established in time.	Poverty	203
NW. ¼	24	12	15	do	House delayed	204
N. ½ of NE. ¼	12	19	9	Proof not made in time	Negligence	205
NW. ¼	24	19	7	Residence not established in time.	Bad weather	206
N. ½ of SE. ¼ and S. ½ of NE. ¼.	25	15	18	do	Poverty	207
NW. ¼	26	24	14	Residence not established in time.	Negligence	208
E. ½ of SE. ¼, SW. ¼ of SE. ¼, and SE. ¼ of SW. ¼.	29	25	8	do	do	209
SE. ¼	18	23	10	do	do	210
SE. ¼	10	25	9	do	Severity of weather.	211
SE. ¼ of SE. ¼	14	21	5	do	Negligence	212
Lots 3 and 4 and S. ½ of NW. ¼.	3	23	11	do	Bad weather	213
Lots 1 and 2, S. ½ of SE. ¼	4	23	11	do	do	214
Lots 3 and 4, and E. ½ of SW. ¼.	31	24	8	do	Poverty	215
NE. ¼	14	13	31	do	Severe weather	216
NE. ¼	27	30	12	Proof not made in time	Negligence	217

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
218	Niobrara, Neb	Homestead ...	25	2538	Feb. 3	Feb. 3	G. K. Parker.....
222	Olympia, Wash ...	....do	24	3261	..do	..do	A. Burke .....
223	Walla Walla, Wash.	....do	25	315	..do	..do	W. Thronson .....
224	Eau Claire, Wis ..	....do	25	3409	..do	..do	A. Haverson.....
225	....do	....do	25	3412	..do	..do	S. B. Marsh .....
226	....do	Private cash ..	13	6538	..do	..do	T. Kerns .....
227	Falls of St. Croix, Wis.	Homestead ...	25	4624	..do	..do	W. Gardner .....
228	La Crosse, Wis ...	....do	24, 25	6779	..do	..do	G. Nevil.....
229	Menasha, Wis	....do	24	1083	..do	..do	William Malliet ....
230	Kirwin, Kans.....	Cawker City S.	24, 25	2882 5259	..do	..do	W. S. Hubbard.....
231	....do	Homestead ...	26	3788	..do	..do	J. N. Wilson.....
232	Larned, Kans.....	....do	25	3823	..do ...	..do	W. H. Shiel .....
233	Wichita, Kans....	....do	24, 25	6770	..do	..do	C. W. Smith.....
1	Mobile, Ala.....	....do	24	492	Feb. 1	Feb. 5	J. E. Milstead .....
2	....do	....do	24	547	..do	..do	Margaret Fraceville
3	Montgomery, Ala.	....do	24	1008	..do	..do	Charles Gibbons....
4	....do	....do	24	4367	..do	..do	Heirs of W. Kemp..
5	....do	....do	24	4520	..do	..do	J. Richards.....
6	....do	....do	24	4539	..do	..do	H. Edwards .....
7	....do	....do	24, 25	4550	..do	..do	W. H. Hart .....
8	....do	....do	24	4552	..do	..do	J. Poteat, deceased.
9	....do	Adjacent farm	24	4569	..do	..do	J. M. Christian.....
10	....do	Homestead....	24	4572	..do	..do	W. W. Pierce .....
11	....do	....do	24	4577	..do	..do	J. T. Parker.....
12	....do	....do	24	4591	..do	..do	B. Brownlee.. ....
13	....do	....do	24	4613	..do	..do	Y. Roebuck, dece'd.
14	....do	....do	24	4661	..do	..do	J. J. Jackson.....
15	....do	....do	24	4687	..do	..do	J. Wiggins .....
16	....do	....do	25	4762	..do	..do	G. A. Seale.....
17	....do	... do	24	5016	..do	..do	D. Phelps .....
18	....do	Adjacent farm	24	5049	..do	..do	H. H. Martin.....
19	....do	Homestead ...	24	5051	..do	..do	E. Barnett.....
20	....do	....do	24	5272	..do	..do	W. Broughton.....
21	....do	....do	24	5349	..do	..do	G. Jordan .....
22	... do	....do	24	5375	..do	..do	S. Grubbs .....
23	....do	....do	24	5447	..do	..do ...	G. O. Thomas .....
24	....do	....do	24	4817	..do	..do	J. Watts .....
25	....do	Homestead adjoining farm.	24	4949	..do	..do	W. J. Blankenship..
26	....do	....do	24	5291	..do	..do	J. Thomas, jr.....

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
SW. ¼	13	31	15	Residence not established in time.	High water, etc.	218
SE. ¼ of NE. ¼, NW. ¼ of NE. ¼ lot No. 1, Sec. 28, and lot No. 7, Sec. 27.	27, 28	36	2	Proof not made in time	Poverty and ignorance.	222
S. ½ of SE. ¼	28	11	40	Residence not established in time.	Poverty	223
N. ½ of SW. ¼	2	29	1	do	Ignorance	224
NW. ¼ of NW. ¼, Sec. 3, and NE. ¼ of NE. ¼.	4	31	11	do	Poverty	225
SW. ¼ of SW. ¼	20	30	1	Rule 13. See case		226
N. ½ of NW. ¼	28	30	19	Residence not established in time. In supplemental affidavit, explaining absences, claimant shows subsequent residence sufficient to complete the five years.	Poverty	227
SE. ¼ of NW. ¼ and N. ½ of SW. ¼.	19	11	4	Residence not established in time; proof not made in time.	Ignorance	228
SW. ¼	29	31	12	Proof not made in time	Mistake of R. and R.	229
SW. ¼ of SW. ¼, sec. 1, NW. of NW. ¼, sec. 12, SE. ¼ of SE. ¼, sec. 2, and NE. ¼ of NE. ¼.	11	8	19	Residence not established in time; proof not made in time by reason of client's not having completed five years' occupation of the land at the expiration of that time.	Poverty and grasshoppers.	230
SW. ¼, NW. ¼, and W. ½, SW. ¼, sec. 2, and SE. ¼ of SE. ¼.	2, 3	5	20	Residence not established in time	Poverty	231
Lots 3 and 4, and E. ½ of SW. ¼.	18	20	17	do	Bad weather	232
S. ½ of NW. ¼	32	22	1	Residence not established in time; proof not made in time.	Poverty and ignorance.	233
N. ½ of NW. ¼	17	7	5	Proof not made in time	Ignorance	1
N. ½ of NE. ¼	9	7	2	do	do	2
SE. ¼ of NW. ¼ and NE. ¼ of SW. ¼.	3	18	15	do	do	3
N. ½ of SW. ¼, sec. 1, SE. ¼ of NE. ¼, and NE. ¼ of SE. ¼.	2	18	10	do	do	4
S. ½ of NW. ¼	34	6	3	do	do	5
NE. ¼	28	8	8	do	do	6
S. ½ of NE. ¼ and N. ½ of NE. ¼.	6	2	14	Residence not established in time; proof not made in time.	Sickness of father.	7
NW. ¼	12	13	11	Proof not made in time	Ignorance	8
W. ½ of NW. ¼ and NE. ¼ of NW. ¼.	10	19	9	do	do	9
NW. ¼	32	3	4	do	do	10
SE. ¼ of NW. ¼	33	13	11	do	do	11
W. ½ of SW. ¼	36	17	2	do	do	12
W. ½ of SE. ¼	34	16	2	do	do	13
SW. ¼ of SE. ¼ and SE. ¼ of SE. ¼.	4	1	9	do	do	14
SW. ¼ of NW. ¼ and NW. ¼ of SE. ¼.	34	1	12	do	do	15
E. ½ of SW. ¼ and W. ½ of SE. ¼.	2	24	14	Residence not established in time.	Sickness	16
W. ½ of SW. ¼	12	2	13	Proof not made in time	Ignorance	17
SE. ¼ of SW. ¼	8	21	8	do	Sickness and death.	18
S. ½ of SW. ¼	20	21	10	do	Ignorance	19
SE. ¼ SW. ¼, sec. 32–8–7, NW. ¼ NE. ¼, S. ½ NW. ¼.	5, 32	7, 8	7	do	do	20
NE. ¼ of SE. ¼	35	15	1	do	do	21
SE. ¼ of NE. ¼ and NE. ¼ of SE. ¼.	34	11	25	do	do	22
SE. ¼ of SE. ¼	34	20	7	do	do	23
SW. ¼ of NE. ¼, NW. ¼ of SE. ¼, SE. ¼ of NW. ¼, and NE. ¼ of SW. ¼.	6	18	9	do	do	24
NW. ¼ of NE. ¼	4	23	18	do	do	25
SE. ¼ of NW. ¼ and SW. ¼ of NE. ¼.	2	24	18	do	do	26

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
27	Montgomery, Ala.	Homestead adjoining farm.	24	5277	Feb. 1	Feb. 5	W. H. Byram.....
28	....do	....do	24	5318	..do	..do	H. Grace.....
29	....do	... do	24	5435	..do	..do	D. Knight.....
30	....do	Homestead ...	24	395	..do	..do	Robt.R.Scarborough
31	Huntsville, Ala...	....do	24	3902	..do	..do	J. H. Cox .....
32	....do	....do	24	3908	..do	..do	S. Burns.....
33	....do	F. C. adjoining farm.	24	3937	..do	..do	W. Stoddard, deceased.
34	...do	....do	24	3945	..do	..do	N. E. Dierman .....
35	....do	... do	24	3948	..do	..do	A. Coloin. .....
36	....do	....do	24	3974	..do	..do	J. C. Smart.....
37	....do	....do	24	4000	..do	..do	A. Benefield.....
38	....do	....do	24	4007	..do	..do	S. Phelps, deceased.
39	....do	....do	24	4011	..do	..do	A. J. Spiller.....
40	....do	....do	24	4030	..do	..do	J. M. Fielding.....
41	....do	....do	24	4032	..do	..do	J. T. Countryman ..
42	....do	....do	24	4042	..do	..do	F. M. Marony .....
43	...do	....do	24	4044	..do	..do	R. D. Perm .....
44	....do	....do	24	4060	..do	..do	J. A. Huftutler.....
45	....do	....do	24	4066	..do	..do	C. Keener, deceased.
46	....do	....do	24	4117	..do	..do	M. J. Chasteen .....
47	.. do	....do	24	4131	..do	..do	M. Wilson.....
48	....do	....do	24	4158	..do	..do	F. P. Wright.....
49	....do	....do	24	4165	..do	..do	J. A. Estes .....
50	....do	....do	24	4183	..do	..do	J. Mullins.....
51	....do	....do	24	4369	..do	..do ...	B. Flannagin.....
52	....do	... do	24	4398	..do	..do	L. H. Cagle, jr.....
53	....do	....do	24	4405	..do	..do	S. D. McSpadden....
54	....do	F.C. homest'd.	24	4415	..do	..do	G. P. Littrel .....
55	Harrison, Ark....	....do	24	3324	..do	..do	S. Tomberline.....
56	....do	Hd. entry.....	24	4370	..do	..do	W. S. Mays .....
57	....do	F.C. homest'd.	24	4640	..do	..do	J. P. Edgman .....
58	Little Rock, Ark	....do	19	952	..do	..do	J. McDaniell.....
59	....do	F. C. adjoining farm.	24	4295	..do	..do	J. P. Parrish.....
60	Los Angeles, Cal..	Final homestead.	24	605	..do	..do	R. Kichline.....
61	Sacramento, Cal ..	....do	24	2140	..do	..do	S. M. Webster.....
62	San Francisco, Cal	Adjoining farm homestead entry.	24	3580	..do	..do	J. M. Harley .... ..
63	....do	Homestead entry.	24	3591	..do	..do	R. Dreman .....
64	Shasta, Cal	Final homestead.	24	643	..do	..do	T. B. Taylor.....
65	Stockton, Cal	....do	24	1790	..do	..do	P. G. Dunbar.....
66	Visalia, Cal	....do	24	1691	..do	..do	A. Martin .....
67	Central City, Colo	....do	24	161	..do	..do	W. M. Beeber .....
68	Denver, Colo	Homestead entry.	24	3739	..do	..do	G. F. Davis.....
69	....do	....do	24	3826	..do	..do	H. W. Ferguson ....

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
SW. ¼ of SE. ¼ and E. ½ of SW. ¼.	6	19	2	Proof not made in time.....	Ignorance	27
SW. ¼ of NE. ¼.....	30	17	1	.....do	....do	28
E. ½ of SE. ¼	30	8	6	.....do	....do	29
NE. ¼	15	3	25	.....do	....do	30
				Affidavit by clerk of court, that by reason of extremely cold weather client was unable to bring his witnesses to make proof on the day advertised, and that no one appeared on that day to contest.		
SE. ¼ SW. ¼ sec. 29, and NE. ¼ of NW. ¼.	29, 32	9	13	Proof not made in time.....	Ignorance	31
N. ½ of NW. ¼.....	34	9	5	.....do	....do	32
W. ½ of NW. ¼	35	11	10	.....do	....do	33
NE. ¼ of NE. ¼.....	24	13	2	.....do	....do	34
S. ½ of SE. ¼	14	12	5	.....do	Sickness	35
E. ½ of NE. ¼ and E. ½ of SE. ¼.	10	8	10	Proof originally made in 1883, and was rejected because not made in the same name as application papers. Ignorance of client as to such rejection.		36
E. ½ of NW. ¼.....	24	3	6	Proof not made in time.....	Sickness.....	37
E. ½ of NE. ¼.....	24	3	6	.....do	....do	38
W. ½ of NE. ¼.....	9	8	8	.....do	....do	39
S. ½ of NW. ¼	26	2	4	.....do	Ignorance	40
				Also, proof not made on day advertised; had not money to pay fees.		
E. ½ of NE. ¼.....	18	13	5	Proof not made in time.....	Ignorance	41
NW. ¼ of NW. ¼.....	5	7	3	.....do	....do	42
SE. ¼, SW. ¼, and SW. ¼ of SE. ¼.	34	8	6	.....do	....do	43
SE. ¼, SW. ¼, and NE. ¼ of SW. ¼.	20	14	1	.....do	....do	44
NE. ¼ of SW. ¼ and SE. ¼ of NW. ¼.	10	10	6	.....do	....do	45
N. ½ of NE. ¼	18	9	4	.....do	....do	46
W. ½ of SE. ¼.....	8	11	2	.....do	....do	47
SE. ¼.....	20	9	4	.....do	Sickness.....	48
E. ½ of NE. ¼.....	36	10	12	.....do	Ignorance	49
W. ½ of SW. ¼.....	30	9	8	.....do	... do	50
SE. ¼ of NW. ¼ and N½ of SW. ¼.	21	8	8	.....do	....do	51
NW. ¼, SW. ¼, E. ½, SE. ¼, NE. ¼, NE. ¼.	10, 23	10	9	.....do	Sickness.....	52
SE. ¼ of NW. ¼.....	2	7	9	.....do	Ignorance	53
NE. ¼	1	2	7	.....do	....do	54
NW. ¼ of SW. ¼.....	9	17	18	.....do	....do	55
SW. ¼ NW. ¼ sec. 25, SE. ¼ of NE. ¼ and NE. ¼ of SE. ¼.	25, 26	16	17	.....do	....do	56
SE. ¼ of SW. ¼ sec. 11, and NE. ¼ of NE. ¼.	14	17	21	.....do	....do	57
SW. ¼ of NW. ¼, sec. 29, and SE. ¼ of NE. ¼	30	16	5	Prior claim subsequently canceled.	.....	58
N. ½ of SE. ¼	26	10	13	Proof not made in time.....	Ignorance	59
N. ½ of SE. ¼, and lots 2 and 3.	20	3	15	.....do	....do	60
NW. ¼	13	9	13	.....do	....do	61
Lots Nos. 10 and 11	23	2	2	.....do	Sickness.....	62
W. ½ of NE. ¼	28	3	1	.....do	Ignorance	63
S. ½ of SE. ¼ and S. ½ of SW. ¼.	24	31	2	.....do	....do	64
NW. ¼ of SE. ¼ and E. ½ of SW¼.	17	1	15	.....do	....do	65
SE. ¼.....	14	21	23	.....do	....do	66
SE. ¼, NW. ¼, NE. ¼, SW. ¼ and W½ of SE. ¼.	13	3	72	.....do	....do	67
W. ½ of NW. ¼	24	3	69	.....do	....do	68
W. ½ SE. ¼, SW. ¼ NE. ¼, and SE. ¼ of NW. ¼.	35	5	73	.....do	....do	69

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
70	Denver, Colo.....	Final homestead.	24	1833	Feb. 1	Feb. 5	H. Cowley .....
71	....do	....do	24	1961	..do	..do	C. G. Bestle .....
72	Del Norte, Colo...	....do	19	437	..do	..do	J. R. Atencio .....
73	Lake City, Colo...	....do	24	28	..do	..do	W. Bale .....
74	Leadville, Colo ...	....do	24	121	..do	..do	A. Hornbek .....
75	Pueblo, Colo.....	....do	24	2016	..do	..do	T. E. Johnson.....
76	....do	Homestead entry.	24	626	..do	..do	S. Wright.....
77	Fargo, Dak	Final homestead.	24	2435	..do	..do	H. A. Staunsbratew.
78	....do	Homestead entry.	25	8334	..do	..do	C. G. Rud, deceased.
79	....do	....do	25	3948	..do	..do	A. A. Weekley.....
80	....do	....do	25	6099	..do	..do	O. J. Jystad.....
81	Grand Forks, Dak.	Final homestead.	25	406	..do	..do	J. P. Amble, deceased.
82	....do	....do	25	454	..do	..do	A. T. Thalle .....
83	....do	....do	25	805	..do	..do	W. Pack.....
84	....do	....do	25	812	..do	..do	G. M. Fraser .....
85	....do	....do	25	816	..do	..do	H. Nelson .....
86	....do	....do	25	850	..do	..do	O. T. Risorn .....
87	Mitchell, Dak	... do	25	5507	..do	..do	U. Doolittle.....
88	....do	....do	25	5729	..do	..do	H. N. Hill .....
89	....do	....do	24	5773	..do	..do	A. B. Lunt .....
90	....do	....do	24	5803	..do	..do	C. Hoefert .....
91	....do	....do	24	5955	..do	..do	M. Davenport .....
92	Watertown, Dak .	....do	25	1955	..do	..do	C. C. Kjonstad.....
93	....do	....do	25	1961	..do	..do	A. Batke .....
94	....do	....do	25	1962	..do	..do	C. P. Potter .....
95	....do	....do	25	1970	..do	..do	S. F. Henry.....
96	Yankton, Dak	....do	24	1632	..do	..do	P. A. Pederson .....
97	....do	....do	24	2877	..do	..do	H. Boese .....
98	....do	....do	24	2321	..do	..do	J. Straka .....
99	....do	....do	24	3771	..do	..do	J. Meyer.....
100	....do	....do	24	3772	..do	..do	A. Meyer.....
101	....do	....do	24	3777	..do	..do	J. Schatz .....
102	....do	....do	24	3788	..do	..do	J. D. Perkins.....
103	....do	....do	24	3789	..do ...	..do	J. L. Flyger.....
104	....do	....do	24	3811	..do	..do	A. R. Beavers.....
105	....do	....do	25	3850	..do	..do	F. Cach .....
106	....do	....do	24	3866	..do	..do	C. Braatz .....
107	....do	....do	24, 25	3895	..do	..do	L. Espe .....
108	....do	... do	25	3912	..do	..do	J. M. Hobbs.....
109	....do	... do	24	3981	..do	..do	A. Fillaus.....
110	Gainesville Fla ..	....do	24	2764	..do	..do	C. Scott.....
111	....do	....do	24	5259	..do	..do	C. Wright .....
112	Lewiston, Idaho ..	....do	24	449	..do	..do	J. Lynch.....
113	Oxford, Idaho	....do	24	377	..do	..do	Phoebe Jones, widow of Z. Jones, deceased.
114	Hays City, Kans..	Homestead entry.	24	1003	..do	..do	E. Williams.....
115	....do	....do	24	1021	..do	..do	F. Noster .....
116	....do	....do	24	1644	..do	..do	L. D. Storey.....
117	....do	....do	25	1714	..do	..do	E. Bennett.....
118	....do	....do	24	1762	..do	..do	E. Barnes, deceased.
119	Larned, Kans.....	Final homestead.	24	4186	..do	..do	S. Gracey .....

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
W. ½ of NE. ¼	8	6	67	Proof not made in time	Ignorance	70
SW. ¼	10	4	69	do	do	71
S. ½ of SW. ¼	32	34	10	Conflict: State selection land subsequently relinquished.		72
S. ½ SW. ¼, SW. ¼ SE. ¼, and NE. ¼ of SW. ¼.	4	49	9	New proof not made in time	Sickness	73
S. ½ of SW. ¼ sec. 12, and N. ½ of NW. ¼.	12, 13	13	71	Proof not made in time	Ignorance	74
SE. ¼ NW. ¼ and E. ½ SW. ¼ sec. 1, and NE. ¼ of NW. ¼.	1, 12	15	67	do	do	75
N. ½ NE. ¼, SW. ¼ NE. ¼, and NW. ¼ of SE. ¼.	35	20	70	Proof not received by R. and R. in time.	do	76
NW. ¼ SW. ¼, S½ SW¼, and SW. ¼ of SE. ¼.	26	14	54	Proof not made in time	do	77
NW. ¼	4	146	54	Residence not established in time.	Sickness	78
NE. ¼	8	139	55	do	do	79
S. ½ of SE. ¼ and S. ½ of SW. ¼.	14	144	53	do	do	80
SW. ¼	32	150	50	do	do	81
NE. ¼	24	152	52	do	do	82
SE. ¼	33	164	55	do	do	83
NE. ¼	3	163	56	do	Death of claimant.	84
SW. ¼	11	161	51	do	Sickness	85
S. ½ of SW. ¼	27	158	55	do	do	86
NE. ¼	2	108	53	do	do	87
N. ½ of SW. ¼, and S. ½ of NW. ¼.	20	102	50	do	Physical disability.	88
W. ½ of NE. ¼, and E. ½ of NW. ¼.	20	105	48	Proof not made in time	Ignorance	89
SW. ¼	27	102	51	do	do	90
S. ½ of SE. ¼, NW. ¼ of SE. ¼, and NE. ¼ of SW. ¼.	17	104	53	do	Physical disability.	91
NE. ¼	18	114	48	Residence not established in time.	Sickness	92
NE. ¼	24	118	51	do	do	93
NW. ¼	8	118	50	do	do	94
SW. ¼	23	110	50	do	do	95
S. ½ of SE. ¼, NE. ¼ of SE. ¼; sec. 26, and SW. ¼ SW. ¼.	25	93	50	Proof not made in time	Ignorance	96
SW. ¼	9	93	61	do	do	97
SW. ¼	9	94	58	do	do	98
E. ½ of NE. ¼ and E½ of SE. ¼.	19	98	59	do	do	99
W. ½ of NE. ¼ and W. ½ of SE. ¼.	19	98	59	Proof made before probate judge; certificate did not issue until June 25, 1885.	do	100
SW. ¼	33	99	57	Proof not made in time	do	101
NE. ¼	21	98	53	do	do	102
SE. ¼	24	97	54	do	do	103
W. ½ of SW. ¼	3	89	49	do	do	104
Lots Nos. 1 and 2 and S. ½ of NE. ¼.	4	95	59	Residence not established in time.	Physical disability.	105
NE. ¼	31	100	59	Proof not made in time	Ignorance	106
NE. ¼	14	100	51	Residence not established in time; proof not made in time.	do	107
Lots 1 and 2 and E. ½ of NW. ¼ (frl.).	18	100	67	Residence not established in time.	Sickness	108
SE. ¼	34	95	58	Proof not made in time	Ignorance	109
S. ½ of NW. ¼	4	14	20	do	do	110
E. ½ of SE. ¼	18	1	12	do	do	111
NE. ¼	1	41	6	do	Sickness	112
Lot 4, sec. 5, T. 15, R. 36; W. ½ SW. ¼ sec. 32, and NE. ¼ of SE. ¼.	31	14	36	do	do	113
NE. ¼	28	12	19	do	Ignorance	114
N. ½ of NE. ¼	8	14	19	do	do	115
N. ½ of SE. ¼	24	12	17	do	do	116
SE. ¼	31	19	22	Residence not established in time.	Sickness	117
E. ½ of NW. ¼	18	14	18	Proof not made in time	Ignorance	118
Lots 3 and 4 and E. ½ of SW. ¼.	30	21	12	do	do	119

Abstract of suspended cases adjudicated by the Com-

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
120	Wichita, Kans....	Homestead entry.	24	6766	Feb. 1	Feb. 5	M. J. Wilson.....
121	....do	....do	24	6823	..do	..do	E. H. Bonesteel .....
122	Salina, Kans.....	....do	24	18052	..do	..do	G. Shannon .....
123	....do	....do	24	19144	..do	..do	H. W. Cronpite .....
124	....do	Soldier's homestead entry.	24	19313	..do	..do	J. Wisner.....
125	....do	....do	24	19497	..do	..do	W. Jefferson.....
126	....do	....do	24	19781	..do	..do	J. S. Shirley.....
127	....do	....do	24	20004	..do	..do	J. Seybold .....
128	...do	Homestead entry.	24	20079	..do	..do	T. M. Creveling.....
129	Detroit, Mich.....	Final homestead.	25	1048	..do	..do	W. Baur .....
130	E. Saginaw, Mich.	....do	25	1602	..do	..do	W. Huffman .....
131	....do	....do	25	1603	..do	..do	G. W. Bailey.....
132	....do	....do	25	1639	..do	..do ...	C. Stone .....
133	....do	....do	24	1642	..do	..do	J. Seelbach.....
134	Duluth, Minn.....	....do	19	1197	..do	..do	C. A. Gronqvist.....
135	....do	Homestead entry.	24	1397	..do	..do	J. Skilton .....
136	....do	....do	24	1424–1494	..do	..do	J. Roe .....
137	Crookston, Minn .	Final homestead.	19	929	..do	..do	L. P. Smith .....
138	....do	....do	19	1912	..do	..do	A. Pederson .....
139	....do	....do	19	2028	..do	..do	H. Hawkins .....
140	....do	....do	25	2520	..do	..do	A. C. Toedt .....
141	....do	....do	24	2564	..do	..do	E. La Bree .....
142	....do	Adjoining farm, final homestead.	24	2724	..do	..do	H. Glaisyer .....
143	....do	Final homestead.	19	2800	..do	..do	J. Nelson .....
144	....do	....do	24	2802	..do	..do	F. Mann .....
145	....do	....do	25	2813	..do	..do	O. Halgemison.....
146	....do	....do	24	2818	..do	..do	C. A. Aroedson .....
147	....do	....do	24	2823	..do	..do	J. Ford .....
148	....do	....do	24	2851	..do	..do	W. Smith .....
149	....do	....do	24	2924	..do	..do	J. H. Stahlman.....
150	....do	....do	24	2975	..do	..do	J. F. Knudler.....
151	....do	....do	19	3048	..do	..do	B. Johnson .....
152	....do	... do	25	3094	..do	..do	C. C. Anderson .....
153	....do	....do	25	3100	..do	..do	R. A. Myhre .....
154	....do	....do	25	3119	..do	..do	E J. Heath .....
155	....do	....do	25	3121	..do	..do	O. Christiansen .....
156	....do	....do	25	3224	..do	..do	A. Carlson .....
157	....do	Homestead entry.	25	2095	..do	..do	T. Alme .....
158	....do	....do	19	3836	..do	..do	J. G. Lindblom .....
159	Redwood Falls, Minn.	Timber culture.	19	3	..do	..do	O. Olson .....
160	....do	Final homestead.	19	2451	..do	..do	D. Toole, jr .....
161	....do	Adjoining farm, F. C.	19	2479	..do	..do	R. Reidel .....
162	....do	Final homestead.	24	3098	..do	..do	P. Kennedy.....
163	....do	....do	25	3248	..do	..do	F. Judd.....
164	....do	....do	24	3282	..do	..do	J. Antonson .....
165	....do	....do	25	3321	..do	..do	J. J. Duchmes .....

missioner of the General Land Office, etc.—Continued.

Parts of section,	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
E. ½ of SW. ¼	18	22	7	Proof not made in time	Ignorance	120
W. ½ of NW. ¼	20	22	3	do	do	121
W. ½ of SW. ¼	4	13	7	do	do	122
W. ½ of NE. ¼	30	17	7	do	do	123
E. ½ of NE. ¼ and E. ½ of SE. ¼.	4	13	9	do	do	124
SE. ¼	20	11	10	do	do	125
SE. ¼	20	11	11	do	do	126
NW. ¼	6	17	10	do	do	127
SE. ¼	11	11	5	do	do	128
S. ½ of NE. ¼ and S. ½ of NW. ¼.	14	30	4	Residence not established in time.	Sickness	139
NE. ¼ of SE. ¼	1	12	10	do	do	130
N. ½ of NE. ¼ and N. ½ of NW. ¼.	33	25	1	do	do	131
SE. ¼	18	25	1	do	do	132
SW. ¼ of SW. ¼ Sec. 1, and SE. ¼ of SE. ¼.	2	12	10	Proof not made in time	Ignorance	133
N. ½ of NW. ¼	8	49	15	Original entry illegal, the tract being covered by a former entry which was canceled November 12, 1881.		134
NW. ¼ of NW. ¼ and lot No. 1.	12	46	19	Proof not made in time	Ignorance	135
W. ½ of NW. ¼, SE. ¼ of of NW. ¼, and lot 3.	4	48	21	do	do	136
W. ½ of NE. ¼ and E. ½ of N. ¼	24	140	41	State swamp selection, subsequently canceled.		137
S. ½ SW. ¼, NE. ¼ SW. ¼, and SE. ¼ NW. ¼.	24	140	43	do		138
N. ½ NE. ¼, SW. ¼ NE. ¼, and NW. ¼ SE. ¼.	30	145	48	State university selection, subsequently canceled.		139
SE. ¼	10	144	47	Residence not established in time.	Sickness	140
SE. ¼ NW. ¼, NE. ¼ SW. ¼, and lots 2 and 3.	32	147	40	Proof not made in time	Ignorance	141
W. ½ of NW. ¼	26	140	45	do	do	142
S. ½ of NW. ¼, and lots 3 and 4.	4	137	43	State swamp selection, subsequently relinquished.		143
N. ½ of NW. ¼ and N. ½ of NE. ¼.	10	137	41	Proof not made in time	Physical debility.	144
S. ½ of NE. ¼ and lots 1 and 2.	2	141	45	Residence not established in time.	Sickness	145
S. ½ of NW. ¼	2	140	42	Proof not made in time	Ignorance	146
E. ½ of NW. ¼	26	140	43	do	do	147
E. ½ of SE. ¼	30	139	40	do	Sickness	148
W. ½ of SW. ¼	4	140	42	do	Ignorance	149
SE. ¼	20	152	45	do	do	150
SW. ¼	22	161	49	State swamp selection, subsequently relinquished.		151
SE. ¼	14	160	50	Residence not established in time.	Sickness	152
SE. ¼	30	156	48	do	Physical disability.	153
SE. ¼	24	159	48	do	Sickness	154
N. ½ NE. ¼ Sec. 15, NW. ¼ NE. ¼ Sec. 14, and SW. ¼ of SE. ¼.	11–14 15	147	44	do	do	155
SW. ¼	28	144	45	do	do	157
NW. ¼	20	142	43	do	do	156
NW. ¼	28	161	49	State swamp selection, subsequently relinquished.		158
NE. ¼ of SE. ¼	22	111	28	Swamp land, relinquished August 4, 1885.		159
E. ½ of SE. ¼	28	114	26	Swamp land, relinquished November 17, 1885.		160
Lot No. 8	30	115	23	Swamp land, rejected January 22, 1878.		161
S. ½ NE. ¼ and N. ½ of NE. ¼.	26	112	40	Proof not made in time	Ignorance	162
NW. ¼	4	111	45	Residence not established in time.	Sickness	163
Lots 12 and 13	30	114	31	Proof not made in time	Ignorance	164
E. ½ of SW. ¼ and SW. ¼ of SW. ¼.	20	112	45	Residence not established in time.	Sickness	165

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
166	Redwood Falls, Minn.	Homestead entry.	24	1937	Feb. 1	Feb. 5	P. Casserly
167	Saint Cloud, Minn.	Final homestead.	19	4697	..do	..do	T. E. Doten
168	....do	....do	19	4746	..do	..do	W. J. Hanson
169	....do	....do	19	4832	..do	..do	W. W. Nicholson
170	....do	....do	19	4926	..do	..do	B. Vaerding
171	....do	....do	19	4961	..do	..do	H. Erickson
172	....do	....do	19	5134	..do	..do	W. Troahlich
173	....do	....do	19	5223	..do	..do	J. Johnson
174	....do	....do	19	5232	..do	..do	L. Guiteman
175	....do	....do	19	5233	..do	..do	W. C. Pedley
176	....do	....do	19	5251	..do	..do	O. Brosseam
177	....do	....do	19	5329	..do	..do	J. Schlegl
178	....do	....do	24	5569	..do	..do	R. K. Whitely
179	....do	....do	19	5616	..do	..do	S. Schleif
180	....do	....do	19	5666	..do	..do	F. Rachelan
181	....do	....do	24	5913	..do	..do	A. Ducette
182	....do	....do	19	5963	..do	..do	H. Sorensen
183	....do	Adjoining farm, final homestead.	24	6045	..do	..do	N. Zunger
184	....do	Final homestead.	24	6048	..do	..do	J. Stumpf
185	....do	... do	24	6049	..do	..do	N. Dahmen
186	....do	....do	19	6057	..do	..do	M. D. Everest
187	....do	....do	24	6080	..do	..do	M. Schmitt
188	Benson, Minn	....do	24	6650	..do	..do	P. Caouette
189	....do	....do	24	6663	..do	..do	M. K. Anderson
190	....do	....do	24	6694	..do	..do	P. A. Carlson
191	....do	....do	25	6704	..do	..do	J. D. Mayo
192	....do	....do	19	6712	..do	..do	T. Commerford
193	....do	....do	25	6766	..do	..do	M. Aspland
194	....do	....do	24	6781	..do	..do	J. Gill
195	....do	....do	24	6783	..do	..do	M. Reen, widow of Michael.
196	....do	....do	25	6787	..do	..do	J. Widlund
197	....do	Homestead entry.	25	7793	..do	..do	W. Gowan
198	Fergus Falls, Minn	Final homestead.	24	3441	..do	..do	J. Murray
199	....do	....do	19	3810	..do	..do	C. Erdman
200	....do	....do	25	4823	..do	..do	C. Kline
201	....do	....do	25	4833	..do	..do	G. Webber
202	....do	....do	25	4917	..do	..do	E. Kurth
203	....do	....do	25	5026	..do	..do	J. Wayman
204	....do	....do	25	5045	..do	..do	E. Setterlund
205	....do	....do	25	5076	..do	..do	A. Johnson
206	....do	....do	25	5083	..do	..do	E. Smith
207	....do	....do	24	5189	..do	..do	W. L. Carpenter
208	....do	....do	24	5196	..do	..do	J. T. Davison
209	....do	Homestead entry.	24	4232	..do	..do	L. Olsen
210	....do	....do	25	4394	..do	..do	G. I. Hood
211	....do	....do	25	4562	..do	..do	M. A. Green

missioner of the Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
N. ½ of NW. ¼ and SE. ¼ of NW. ¼.	2	111	39	Proof not made in time	Physical disability.	166
S. ½ of SE. ¼	22	129	30	Swamp claim, relinquished August 4, 1885.		167
E. ½ of SE. ¼	4	34	28	Swamp claim, rejected February 12, 1886.		168
S. ½ of NW. ¼	24	129	30	Swamp claim, relinquished August 4, 1885.		169
W. ½ of NW. ¼	6	35	29	Swamp claim, relinquished December 9, 1885.		170
S. ½ of SE. ¼	24	34	28	Swamp claim, rejected October 7, 1885.		171
S. ½ of SW. ¼	15	41	30	Swamp claim, rejected October 31, 1885.		172
E. ½ of SW. ¼	10	34	28	do		173
NE. ¼ of SW. ¼	10	36	30	do		174
S. ½ of NW. ¼	28	129	30	Swamp claim, relinquished August 4, 1885.		175
W. ½ of NW. ¼	32	41	31	Swamp claim, rejected February 12, 1887.		176
N. ½ of SE. ¼ and S. ½ of NE. ¼.	20	135	35	Swamp claim, relinquished August 4, 1885.		177
SE. ¼ SW. ¼, SW. of SE. ¼, NE. ¼ SW. ¼, SE. ¼ of NW. ¼.	8	45	30	Proof not made in time.	Ignorance	178
SW. ¼	14	129	30	Swamp claim, relinquished August 4, 1885.		179
N. ½ SW. ¼ Sec. 21, and N. ½ of SE. ¼.	20, 21	41	31	State and railroad claims, relinquished.		180
N. ½ of SE. ¼	18	41	31	Proof not made in time.	Ignorance	181
NE. ¼ of SW. ¼	26	40	32	Swamp claim, rejected February 11, 1886.		182
SW. ¼ of SW. ¼	6	123	30	Proof not made in time	Ignorance	183
SW. ¼	17	40	30	do	do	184
SE. ¼	19	40	30	do	do	185
NE. ¼	30	44	31	Swamp claim, subsequently canceled.		186
W. ½ of NW. ¼	34	129	33	Proof not made in time	Ignorance	187
SW ¼ of NE. ¼	28	119	26	do	do	188
E. ½ of NE. ¼	26	120	37	do	do	189
N. ½ of NW. ¼ and SW. ¼ of NW. ¼.	6	118	38	do	do	190
E. ½, SE. ¼, and SW. ¼ of SE. ¼.	12	122	45	Residence not established in time.	Sickness	191
Lots 1 and 2	14	121	38	Swamp claim, relinquished October 1, 1884.		192
SE. ¼	12	123	47	Residence not established in time.	Sickness	193
NE. ¼	6	121	38	Proof not made in time	Ignorance	194
N. ½ of SW. ¼ and S. ½ of NW. ¼.	10	123	42	do	do	195
NE. ¼	9	123	47	Residence not established in time.	Sickness	196
SW. ¼	8	123	47	do	do	197
S. ½ of NE. ¼ and E. ½ of SE. ¼.	27	132	37	Proof not made in time	Office closed	198
NW. ¼	9	130	38	Swamp land, subsequently relinquished.		199
NW. ¼	14	125	43	Residence not established in time.	Sickness	190
NE. ¼	10	128	47	do	do	201
S. ½ of NW. ¼ and S. ½ of NE. ¼.	4	130	37	do	do	202
Lot No. 5	34	134	41	do	do	203
Lots 6, 11, and 12	6	127	45	do	do	204
SW. ¼ of NW. ¼ and lot 1	18	132	42	do	do	205
S. ½ of NW. ¼ and NW. ¼ of SW. ¼.	20	134	44	do	do	206
Lots 3 and 5	20	135	40	Proof not made in time	Ignorance	207
W. ½ of NW. ¼	22	132	36	do	Sickness	208
Lot No. 4	6	128	41	do	do	209
N. ½ of NE. ¼ and N. ½ of NW. ¼.	26	131	46	Residence not established in time.	do	200
E. ½ of NE. ¼ N. ½ of SE. ¼, and S. ½ of SE. ¼.	30	127	45	do	do	211

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
212	Taylor's Falls, Minn.	Final homestead.	19	1792	1887. Feb. 1..	1887. Feb. 5..	Maria R. Butterfield, widow J. Butterfield.
213	....do	....do	19	1882	.do	..do	G. Wall .....
214	....do	Additional homestead.	19	2004	..do	..do	H. Bailey.....
215	....do	Final homestead.	19	1820	..do	..do	M. H. Ripley .....
216	....do	....do	24	2059	..do	..do	H. Bockoven.....
217	....do	Homestead entry.	19	2243	..do	..do	W. Eaton.....
218	....do	Com. homestead.	19	7187	..do	..do	D. Fox.....
219	Tracey, Minn.....	Final homestead.	19	3172	..do	..do	J. J. Halset.....
220	....do	....do	19	4796	..do	..do	H. Christensen.....
221	....do	New Ulm, final homestead.	24	5, 195	..do ...	..do	F. Jacobs .....
222	....do	....do	24	5, 287	..do	..do	J. Kennedy .....
223	....do	....do	19	5, 314	..do	..do	O. Olson .....
224	....do	....do	24	5, 477	..do	..do	H. J. Conlin .....
225	....do	....do	24	5, 498	..do	..do	N. Schmitt.....
226	....do	....do	24	5, 504	..do	..do	A. Sames .....
227	... do	....do	24	5, 506	..do	..do	T. Dresen.....
228	....do	....do	24	5, 540	..do	..do	D. Stuart .....
229	... do	....do	24	5, 553	..do ...	..do	J. R. King, guardian.
230	....do	....do	24	5, 600	..do	..do	C. Van Deusen.....
231	....do	....do	24	5, 643	..do	..do	F. Janzker.....
232	....do	Adjoining farm, final homestead.	24	5, 650	..do	..do	J. O'Brien .....
233	....do	Final homestead.	24	5, 665	..do	..do	J. Abernethy .....
234	....do	....do	.....	5, 675	..do	..do	H. M. Anderson.....
235	... do	....do	.....	5, 693	..do	..do	W. Dones.....
237	Worthington, Minn	....do	24	7, 069	..do	..do	T. J. Vickerman ....
238	....do	....do	24	7, 072	..do	..do ...	W. H. King .....
239	....do	....do	25	7, 086	..do	..do	H. B. Lawrance .....
240	....do	....do	24	7, 108	..do	..do	J. Kiffoil .....
241	....do	....do	24	7, 144	..do	..do	G. Kidd.....
242	Helena, Mont.....	....do	24	706	..do	..do	W. S. Baxter.....
243	Jackson, Miss	....do	24	3, 242	..do	..do	J. Galloway .....
244	....do	Adjoining farm, final homestead.	24	3, 315	..do	..do	J. H. Ducus.....
245	....do	Final homestead.	24	3, 316	..do	..do	T. F. Ford .....
246	....do	Homestead entry.	24	8, 095	..do	..do	S. H. Gunter .....
247	Boonville, Mo.....	Final homestead.	24	3, 826	..do	..do	A. Wall.....
248	Ironton, Mo.....	....do	24	2, 720	..do	..do	R. A. Poke.....
249	Springfield, Mo ...	....do	24	5, 054	..do	..do	J. Fletcher.....
250	....do	Adjoining farm, final homestead.	24	5, 058	..do	..do	E. D. Harris .....
251	Bloomington, Nebr.	Final homestead.	24	5, 715	..do	..do	J. Havee.....
252	....do	....do	24	5, 741	..do	..do	J. Heitz.....
253	....do	....do	24	5, 766	..do	..do	J. D. Evans .....
254	Grand Island, Nebr.	....do	24	4, 958	..do	..do	R. Henderson .....
255	... do	....do	25	5, 634	..do	..do	W. A. Sweet .....
256	....do	....do	25	5, 754	..do	..do	C. Laforge .....
257	....do	....do	25	6402	..do	..do	S. Gates .....

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
N. ½ of NW. ¼ and W. ½ of NE. ¼.	18	33	25	State swamp claim, relinquished August 4, 1885.	.....	212
S. ½ of NW. ¼.....	22	31	23	State swamp claim, rejected September 10, 1885.	.....	213
SW. ¼ of NW. ¼.....	6	33	26	.....do	.....	214
NE. ¼	22	31	23	State swamp claim, relinquished August 4, 1885.	.....	215
SW. ¼.....	18	36	25	Proof not made in time	Ignorance	216
NW. ¼.....	32	34	26	Swamp claim, relinquished August 27, 1885.	.....	217
E. ½ of NE. ¼, SW. ¼ of NE. ¼, and SE. ¼ of NW. ¼.	24	42	26	Swamp claim, rejected September 22, 1886.	.....	218
SE. ¼ of NE. ¼ and lot No. 1.	30	108	30	Swamp claim, relinquished September 23, 1885.	.....	219
SW. ¼ of SE. ¼ and SE. ¼ of SW. ¼.	14	108	31	Swamp claim, relinquished August 4, 1885.	.....	220
SE. ¼ of SE. ¼	26	108	14	Proof not made in time	Ignorance	221
SW. ¼.....	6	110	39	.....do	....do	222
N. ½ of NE. ¼.....	2	107	22	Swamp claim relinquished August 4, 1885.	.....	223
E. ½ of NE. ¼ and lots 3 and 4.	14	106	47	Proof not made in time	Ignorance	224
N. ½ of NW. ¼.....	28	108	33	.....do	....do	225
S. ½ of NE. ¼	14	108	39	.....do	....do	226
SE. ¼	10	110	44	.....do	....do	227
S. ½ of NW. ¼.....	4	106	46	.....do	....do	228
NE. ¼	8	110	43	.....do	...do	229
S. ½ of SW. ¼	4	109	40	.....do	....do	230
SW. ¼ of NW. ¼.....	22	106	35	.....do	....do	231
SE. ¼ of NE. ¼.....	8	107	8	.....do	....do	232
SW. ¼.....	8	109	42	.....do	....do	233
NW. ¼	8	109	41	.....do	....do	234
SE. ¼.....	12	106	44	.....do	....do	235
N. ½ of SW. ¼ and NW. ¼ of SE. ¼.	4	103	44	.....do	....do	237
E. ½ of SW. ¼.....	12	105	38	.....do	Sickness.....	238
W. ½ of SE. ¼.....	14	105	34	Residence not established in time.	....do	239
S. ½ of SE. ¼.....	26	104	43	Proof not made in time	Ignorance	240
Lots 5 and 6	20	103	32	.....do	....do	241
N. ½ of NW. ¼.....	8	10	3	.....do	....do	242
SW. ¼ of SE. ¼.....	29	15	6	.....do	....do	243
SW. ¼ of SW. ¼, Sec. 22, and W. ½ of NW. ¼.	22, 27	18	8	.....do	....do	244
Lots 5 and 12	31	6	2	.....do	....do	245
E. ½ of SW. ¼.....	31	4	2	.....do	....do	246
E. ½ of SE. ¼.....	27	38	14	.....do	....do	247
E. ½, SE. ¼, Sec. 23, SW. ¼ of SW. ¼, Sec. 24, and NE. ¼ of NE. ¼.	23, 24 26	27	8	.....do	....do	248
NW. ¼ of NE. ¼, Sec. 2, Tp. 31, R. 12; S. ½ of SE. ¼ and NE. ¼ of SE. ¼.	2–35	31–32	12	Entryman resided on the land until his death, January 15, 1874. His widow continued her residence until December, 1878, when she removed to Wright County, where she died February 11, 1882. Heirs did not prove up in time.	....do	249
SE. ¼ of NW. ¼	8	32	15	Proof not made in time	Sickness.....	250
NW. ¼	34	3	11	.....do	Ignorance	251
W. ½ of NW. ¼	34	10	9	.....do	....do	252
NE. ¼	34	6	11	.....do	....do	253
SE. ¼	6	14	10	.....do	....do	254
SE. ¼	34	18	8	Residence not established in time.	Sickness.....	255
SW. ¼.....	17	17	18	.....do	....do	256
E. ½ of NE. ¼ and E. ½ of SE. ¼.	5	19	20	.....do	....do	257

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. Co.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
258	Grand Island, Nebr.	Final homestead.	24	6459	Feb. 1	Feb. 5	J. Norak
259	Lincoln, Nebr	do	20	9592	do	do	C. Scruby
260	Neligh, Nebr	Homestead entry.	25	8303	do	do	D. Wirtz
261	do	do	25	9404	do	do	J. H. Gurney
262	North Platte, Nebr.	Final homestead.	25	651	do	do	H. Horton
263	do	do	24	707	do	do	C. Olsen
264	do	do	25	966	do	do	C. W. Fodge
265	Niobrara, Nebr	do	25	2712	do	do	W. P. Wood
266	do	do	25	2721	do	do	M. G. Ballegvey
267	do	do	25	2842	do	do	A. Svobada
268	Natchitoches, La	Homestead entry.	24	1355	do	do	B. Conly
270	do	do	24	532	do	do	A. Laughton
271	do			368	do	do	G. Green
272	do	Final homestead.	24	372	do	do	L. Hill
273	do	do	24	678	do	do	J. McAlpine
274	do	do	24, 25	736	do	do	J. Guiton
275	New Orleans, La	Homestead entry.	19, 24	1767	do	do	G. Broussard
276	do	Final homestead.	24	1056	do	do	S. Coates
277	do	do	24	1912	do	do	F. Kratzer
278	Oregon City, Oreg	do	24	1991	do	do	W. C. Goodrich
279	do	do	24	1947	do	do	G. D. Cardew
281	Roseburg, Oreg	do	24	1184	do	do	G. Bush
282	do	do	19	1488	do	do	B. P. Richardson
283	Salt Lake City, Utah.	do	24	3049	do	do	R. Potter
284	Spokane Falls, Wash.	do	25	1055	do	do	W. A. Davis
285	Vaucouver, Wash.	Indian homestead.	24	2409	do	do	J. Selvtsie
286	do	do	24	2548	do	do	H. Nelson
287	do	do	24	2574	do	do	J. Klilockum
288	do	do	24	2575	do	do	B. Clearley
289	Falls Saint Croix, Wis.	Adjacent farm homestead entry.	24	4270	do	do	C. Sibert
290	do	Homestead entry.	24	4382	do	do	L. Oleson
291	do	do	24	4408	do	do	T. W. Hope
292	do	do	24	4467	do	do	G. W. Bennett
293	do	Homestead	24	4354	do	do	A. Lorke
294	do	Additional homestead.	24	4413	do	do	do
295	La Crosse, Wis	Adjoining farm homestead entry.	24	6408	do	do	A. Smith
296	do	Homestead entry.	24	7537	do	do	R. Iggulden
297	do	do	24	7915	do	do	J. Dull
298	Wausaw, Wis	Final homestead.	24	286	do	do	H. M. Haus
299	do	do	24	2047	do	do	F. Louderville
300	do	do	24	2114	do	do	E. M. Ackley
301	do	Homestead entry.	24	1634	do	do	A. Witherill
302	do	Private, cash	11	20013	do	do	Miller & Rumsey
303	do	do	11	20143	do	do	G. Tarbell

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
E½ of SE. ¼	4	20	4	Proof not made in time	Sickness	258
S½ of NE. ¼	2	7	3	Claimant naturalized May 19, 1885.		259
NE. ¼	21	22	20	Residence not established in time.	Sickness	260
SW. ¼	32	25	6	do	do	261
N. ½ of SW. ¼ and S. ½ of NW. ¼.	8	1	26	do	do	262
Lot No. 4	18	9	21	Proof not made in time	Ignorance	263
NW. ¼	25	18	22	Residence not established in time	Sickness	264
N. ½ of NE. ¼, SW. ¼ of NE. ¼ and NW. ¼ of SE. ¼.	20	28	5	do	do	265
NW. ¼	33	30	7	do	do	266
SW. ¼	7	30	7	do	do	267
N. ½ of NW. ¼	8	8	8	Proof not made in time	Ignorance	268
S. ½ of SW. ¼, Sec. 25 and N. ½ of NW. ¼.	25–36	3	11	do	do	270
E. ½ of SW. ¼	18	16	13	do	do	271
N. ½ of NW. ¼	8	8	4	do	Sickness	272
W. ½ of NW. ¼	30	6	4	do	do	273
S. ½ of SE. ¼ and SE. ¼ of SW. ¼.	30	11	14	Proof not made on day advertised January 7, 1885. Residence not established in time.	do	274
E. ½ of NE. ¼	27	13	7	Proof not made in time	do	275
N. ½ of NW. ¼ and SE. ¼ of NW. ¼.	4	8	6	do	Ignorance	276
NW. ¼	28	7	1	do	do	277
S. ½ of SW. ¼	10	3	6	do	do	278
W. ½ of NE. ¼	32	6	2	do	do	279
E. ½ of SW. ¼ and NW. ¼ of SW. ¼, Sec. 12, and NE. ¼ of NW. ¼.	12–13	36	1	do	Sickness	281
NE. ¼ of NW. ¼ and NW. ¼ of NE. ¼.	26	15	6	Prior entry canceled, June 13, 1886.		282
Lots Nos. 1, 2, 3, and 4	2	14	8	Proof not made in time	Ignorance	283
NE. ¼	34	18	43	Residence not established in time.	Sickness	284
NE. ¼ of NE. ¼	24	2	13	Proof not made in time	Ignorance	285
NE. ¼ of SW. ¼	18	2	14	do	do	286
E. ½ of SW. ¼	8	3	13	do	do	287
N. ½ of SE. ¼ and S. ½ of NE. ¼.	26	4	13	do	do	288
S. ½ of SE. ¼	20	31	13	do	do	289
SW. ¼	34	39	19	do	do	290
NE. ¼ of NE. ¼	19	25	18	do	do	291
W. ½ of NE. ¼ and SE. ¼ of NE. ¼.	2	26	14	do	do	292
N. ½ of SW. ¼	14	35	15	do	do	293
SW. ¼ of SW. ¼	14	3	15	do	do	294
NW. ¼ of NE. ¼	36	21	12	do	Sickness	295
NE. ¼ of NE. ¼	10	13	1	do	Ignorance	296
NE. ¼ of NW. ¼	14	10	3	do	do	297
S. ½ of NE. ¼	30	18	5	do	do	298
Lot No. 3	12	30	7	do	do	299
W. ½ of NE. ¼	28	31	10	do	do	300
NE. ¼	20	32	2	do	do	301
S. ½ SE. ¼ sec. 23, SE. ¼ SW. ¼ sec. 25, and NW. ¼ NW. ¼.	23 25 26	44	4	Proclaimed in October, 1866. Not offered.		302
NW. ¼ NW. ¼ sec. 26, N. ½ NE. ¼ and SE. ¼ of NE. ¼.	26, 27	44	4	do		303

Abstract of suppended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
					1887.	1887.	
304	Wausaw, Wis	Private, cash	11	20170	Feb. 1	Feb. 5	W. W. Kuchen.....
305	....do	....do	11	20188	..do	..do	W. H. Miller .....
1	Del Norte, Colo ..	Pre-emption, cash.	20	595	Mar. 7	Nov. 22	P. M. McCree .....
2	Durango, Colo	....do	20	13	..do	..do	H. C. Schroder.....
3	Deadwood, Dak...	....do	20	392	..do	..do	P. McKenna.....
4	Yankton, Dak	....do	20	3209	..do	..do ...	H. Halverson.....
5	... do	....do	20	2992	..do	..do	A. C. Gerou .....
6	Boisé City, Idaho.	....do	20	630	..do	..do ...	J. C. Bernard.....
7	Independence, Kans.	Osage.....	20	Ap. 1093 Cer. 9434	..do	..do ...	L. G. Strachan.....
8	McCook, Nebr....	Pre-emption, cash.	20	234	..do	..do	J. Farley .....
9	Colfax, now Spokane Falls, Wash.	....do	20	632	..do	..do	J. Roycroft.....
10	....do	....do	20	1597	..do	..do	J. M. Morgan.....
11	Yakima, Wash ...	....do	20	62	..do	..do	T. McCourtland ....
1	Dardenelle, Ark ..	Final homestead.	(*)	3945	May 11	May 18	S. Drake.....
2	Grand Forks, Dak.	Pre-emption, cash.	20	6174	..do	..do	J. Everson.....
3	Mitchell, Dak	Cash, common homestead.	20	13687	..do	..do	G. Hinker .....
4	Watertown, Dak	Pre-emption, cash.	20	5266	..do	..do	A. E. Walmsley ....
5	Kirwin, Kans.....	Homestead application.	24, 25	3548	..do	..do	H. H. Springer .....
6	....do	....do	(*)	2071	..do	..do	L. E. Hoffenstine ...
7	....do	Final homestead.	24&*	9668	..do	..do	T. McCartney.....
8	Wa Keeney, Kans.	Homestead application.	24	3017	..do	..do	W. T. Bradford .....
9	....do	....do	24	1009	..do	..do	E. Ellis .....
10	....do	....do	24	3018	..do	..do	H. Sell.....
11	Roseburgh, Oregon	Final homestead.	24	1152	..do	..do	J. S. Cummons .....

* Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
W. ½ SW. ¼ sec. 24, NW. ¼ NW. ¼ sec. 25, SW. ¼ NE. ¼, NW. ¼ SE. ¼, sec. 26, and lots 3 and 4.	29	44	4	Proclaimed in October, 1866. Not offered.	.....	304
SE. ¼ NE ¼ sec. 23, E. ½ NE. ¼ sec. 26. S. ½ NE. ¼, E. ½ SW ¼, N. ½ of SE. ¼.	32	44	4	.....do	.....	305
W. ½ SW. ¼ sec. 21, and E. ½ of SE. ¼.	20	45	5	Entryman declared intention subsequent to entry.	.....	1
E. ½ NW. ¼, NE ¼ SW. ¼, and SW ¼ of NE. ¼.	12	34	7	.....do	.....	2
N. ½ SW. ¼, SW. ¼ SW. ¼ sec. 2, and NW ¼ of NW. ¼.	11	8	3	.....do	.....	3
NE. ¼	27	99	64	.....do	.....	4
NE. fractional ¼.....	7	100	66	.....do	.....	5
W. ½ SE. ¼ sec. 24, and W. ½ of NE. ¼.	25	2	4	.....do	.....	6
E. ½ of SW. ¼	17	30 S	11 E	.....do	.....	7
S. ½ NE. ¼ and N. ½ SE. ¼.	25	3	30	.....do	.....	8
W. ½ of NW. ¼	10	14	43	.....do	.....	9
S. ½ of NE. ¼ and E. ½ of SE. ¼.	34	27	31	.....do	.....	10
SE. ¼ of SW. ¼	10	17	19	.....do.....	.....	11
NE. ¼ of SW. ¼	24	6	21	Proof not in time. (See note attached.)	.....	1
NE. ¼	20	152	52	Did not declare intention to become a citizen until after entry.	.....	2
SE. ¼	28	107	61	.....do	.....	3
E. ½ of SW. ¼ and E. ½ of NW. ¼,	34	114	56	Did not declare intention to become a citizen until after entry. Raised potatoes, onions, pease, beans, and other vegetables. Improvements, lumber house 9 by 12 feet, double roof, with paper between, one door, two windows, wall of matched flooring, and part covered with tar paper; well 12 feet deep, covered with lumber.	.....	4
E. ½ of SW. ¼ and SW. ¼ of SW ¼.	22	3	13	Proof not within seven years. Residence not established within six months. Through ignorance claimant resided on land adjoining from date of entry to October 7, 1879, although the land by the entry was cultivated from date of the same.	.....	5
NE. ¼ of NE. ¼ sec. 21, NW. ¼ of NW. ¼ sec. 22, and W. ½ of SW. ¼ sec. 15.	15 22 21	3	12	Proof not made within seven years. (See note.)	.....	6
NW. ¼	27	1	11	Proof not made within seven years. Claimant not naturalized until after final papers issued. During his absence the family resided on claim.	.....	7
NE. ¼	34	12	16	Proof not made within seven years.	Ignorance	8
NW. ¼	3	19	20	Proof not made within seven years. Absent under act June 4, 1880, from July, 1880, to September, 1881, otherwise residence to March 18, 1883, continuous, at which time claimant left the tract, being a physical wreck.	Sickness.....	9
SW. ¼	32	18	16	Proof not made within seven years.	Ignorance	10
E. ½ of NW. ¼	17	37	1	Proof not made within seven years. Offered proof four weeks before expiration of seven years, but had not advertised. Did not know it was necessary. Afterward advertised.	.....	11

Abstract of suspended cases adjudicated by the Com

No.	Office.	Classs.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
12	Oregon City, Oregon.	Final homestead.	*24	1826	1887. May 11	1887. May 18	J. Campbell.....
	Gainesville, Fla...	Private, cash.	13	7887	..do	..do	M. E. Stevens.....
14	....do	....do	13	10025	..do	..do	F. H. Andrus and F. H. Fisher.
15	Marquette, Mich..	S. G. S. Nos. 5 and 6.	(*)	68	..do	..do	S. M. Stevenson and William Holmes.
16	....do	S. C. Scrip.....	(*)	525	..do	..do	W. H. Selden .....
17	....do	M. B. L. W....	(*)	5782	..do	..do	J. D. Ross.....

* Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
NW. ¼ NE. ¼, E. ½ NW. ¼ and NW. ¼ of NW. ¼.	13	4	2	Proof not made within seven years and claimant not naturalized until after final proof. Certificate did not issue until the 23d of June, 1884. The cause of this delay was, claimant became insane shortly after proof, and was sent to an insane asylum, where he remained several years. On account of his mental trouble, he did not receive the register's letter, notifying him that his proof was defective until after he had left the asylum, when he proceeded at once to cure the defects and have final papers issued.	.....	12
N. ½ of SW. ¼ and S. ½ NW. ¼.	31	21	35	Land offered November 23, 1846, at $1.25 per acre. Purchased March 13, 1884, at $1.25 per acre. This claimant had a homestead entry upon this tract, which was canceled, and by letter "P" of June 26, 1883, she was allowed to make this entry. No restoration notice.	.....	13
NW. ¼ of NW. ¼.....	4	16	27	Private cash entry of 40 acres. Land offered June 24, 1839, at $1.25 per acre. Purchased March 25, 1885, at $1.25. Land selected as swamp March 23, 1885, but claim rejected (not being swamp land) by letter "K," October 19, 1886.	.....	14
NE. ¼.....	18	42	34	Patent issued on this location December 30, 1881, but the case is submitted under section 2456, Revised Statutes, United States. The land falls within the common limits of the Ontonagon and State line and Marquette and State line grant. See Secretary's decision, September 17, 1885. Pecard *v.* Camens *et al.* Case sent to Division "C."	.....	15
E. ½ of SW. ¼.....	36	43	35	Supreme Court scrip, No. D, 126. (Acts June 22, 1860, March 2, 1867, and June 10, 1872.) Land offered September 5, at $1.25, reoffered July 16, 1860, at $2.50. This land was reduced in price by joint resolution July 5, 1862. It has not been restored to market. See decision of Secretary September 17, 1885. Pecard *v.* Camens *et al.* The location was made May 22, 1878, 80 acres. Sent to Division "D" May 26, 1887, by Division "O." G. C. H.	.....	16
S. ½ of NE. ¼, NE. ¼ of NW. ¼, and NE. ¼ of SE. ¼.	34	43	35	Military Bounty Land Warrant, No. 114309 (act March 3, 1885). Land offered September 5, 1853, at $1.25 per acre; reoffered July 16, 1860, at $2.50. This land was reduced in price by joint resolution July 5, 1862. It has not been restored. (See decision of Secretary, September 17, 1885, Pecard *v.* Camens *et al.*) The location was made December 12, 1879. (One hundred and sixty acres.)	.....	17

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Name of parties.
18	Marquette, Mich.	M. B. L.	(*)	1540	1887. May 11	1887. May 18	J. D. Ross.....
19	Boonville, Mo.....	Private cash..	13	39816	..do	..do	R. P. Carnes .....
20	....do	....do	13	41048	..do	..do	B. Larkie .....
21	Roseburgh, Oregon	....do	11	4984	..do	..do	Samuel Grubb.....
22	La Crosse, Wis ...	....do	(*)	20411	..do	..do	Brede C. Ramstad ..
23	....do	....do	(*)	20414	..do	..do	Halver Gunderson..

*Special.

missioner of the General Land Office, etc.—Continued.

Parts of section.	Section.	Town.	Range.	Cause of suspension.	Reason assigned for failure.	No.
N. ½ of NW. ¼	34	43	35	Military Bounty Land Warrant, No. 9613, (act September 28, 1850). Land offered September 5, 1853, at $1.25 per acre; reoffered July 16, 1860, at $2.50. This land was reduced in price by joint resolution July 5, 1862, and has not been restored to market. (See decision of Secretary September 17, 1885, Pecard *v.* Camens *et al.*) The location was made November 4, 1879.		18
Lot 1 and S. ½ lot 2 of W. ½.	7	60	22	Private cash entry of 121.85 acres. Land offered January 27, 1840, at $1.25. Purchased August 31, 1866, at $1.25 per acre. The land embraced in this entry was formerly appropriated by a homestead entry, which was canceled.		19
NW. ¼ of SW. ¼	33	40	3	Private cash entry of 40 acres. Land offered in 1824. By act of June 10, 1852, making railroad grant, the tract was raised to $2.50 per acre. Purchased March 18, 1870, at $2.50 per acre. This same claimant formerly made homestead entry of the tract, thereby withdrawing it from private entry. The homestead entry was canceled for abandonment; subsequently this same party made this private entry for the land.		20
Lots 7, 8 and 12	18	39	2	Private cash entry of 65.41 acres. Lots Nos. 7 and 8 offered October 13, 1862, at $1.25 per acre. Lot No. 12 has not been offered. Land purchased January 3, 1882, at $1.25 per acre. Land in this entry is described as lots Nos. 7, 8, and 12.		21
SE. ¼ of NW. ¼	6	23	8	Private cash entry of 40 acres. Land offered July 14, 1853, at $1.25 per acre. Increased to $2.50 per acre September 7, 1857, by falling within the 6-mile limit of La Crosse and Milwaukee Railroad. Offered at $2.50 in 1859; fell outside of the granted limits on relocation of said, June 9, 1865, but no notice of restoration to market or entry at reduced price. The principle fully settled in the case of Pecard *v.* Camens *et al.* is applicable in this case. Land purchased July 21, 1885, at $1.25 per acre.		22
SW. ¼ of NE. ¼	36	24	12	Private cash entry of 40 acres. Land offered November 15, 1852, at $1.25. Increased to $2.50 per acre September 7, 1857, by falling within the 6-mile limit of the La Crosse and Milwaukee Railroad. Offered at $2.50 in 1859; fell outside of the granted limits on relocation of said road, June 9, 1865, but no notice of restoration to market or entry at reduced price. The principle settled fully in the case of Pecard *v.* Camens *et al.* is applicable to this case. Land purchased July 24, 1885, at $1.25 per acre.		23

Abstract of suspended cases adjudicated by the Com

No.	Office.	Class.	Rule.	R. & R. No.	Submitted. Date.	Confirmed. Date.	Names of parties.
24	Saint Cloud, Minn.	Final homestead.	19	6060	1887. May 11.	1887. May 11.	C. H. Mayo .....
25	Eau Claire, Wis ..	C. C. homestead.	(*)	5487	..do	..do	A. Reed.....
26	....do	Final homestead.	(*)	2073	..do	..do	C. Hartman.....
27	Falls of Saint Croix, Wis.	....do.....	(*)	3166	..do	..do	A. Samlofsky .....
28	Wausau, Wis	.. do	24	2145	..do	..do	C. A. Lawrence .....
29	Boonville, Mo ...	... do	24	3704	..do	..do	B. Snig (?).....
30	....do	... do	24	3745	..do	..do	J. T. North.....
31	....do	... do	24	3778	..do	..do	W. B. McCollum ....
32	....do	....do	24	3797	..do	..do	Harriet A. Evans, widow of S. W. Evans.
33	Gainesville, Fla...	Pre-emption, cash.	(*)	1955	..do ..	..do	T. Steeley.....

*Special.

misioner of the General Land Office, etc.—Continued.

Parts of sections.	Section.	Town.		Cause of suspension.	Reason assigned for failure.	No.
E. ½ of NE. ¼ and lot No. 2.	20	44	31	Land originally selected for swamp, but subsequently canceled. Family resided continuously on land.	.....	24
W. ½ NW. ¼ Sec. 29, and E. ½ of NE. ¼.	30	29	10	Claimant was married at the time she made original entry, but her husband was a mental and physical wreck; she had supported him and her children for the past fourteen years, as he was totally incapacitated to perform any kind of work. She has always been looked upon as the head of the family.	.....	25
N. ½ of NW. ¼.....	28	25	10	Claimant was not naturalized until after proof.	.....	26
SW. ¼ of NE. ¼ and lot No. 2.	30	35	14	Claimant offered final proof February 26, 1855, but as it was discovered he was not qualified as to age at the time he made original entry his proof was rejected, and he was required to show five years' residence from date of qualification, and when that could be done to make proof *de novo*.	.....	27
SE. ¼.....	8	33	2	Proof not made within seven years.	Ignorance	28
SE ¼ NW. ¼ and E. ½ SW. ¼ Sec. 28, and SE. ¼ of NW. ¼.	28, 33	38	15	.....do	....do	29
N. ½ of lot No. 1 of SW. ¼.	7	38	23	.....do	....do	30
Lot No. 2 of SW. ¼.....	30	60	18	.....do	....do	31
N. ½ of SE. ¼.....	5	36	15	.....do	....do	32
Lots 6, 7, and 8, Sec. 29, and lot No. 1.	29, 32	19	26	Claimant (original) has disappeared. Therefore the pre-emption affidavit called for can not be furnished. Transferee has submitted evidence showing that he purchased the land after certificate issued. Final proof made before clerk of court. Certificate issued two months and four days after proof. Proof taken two days after date advertised. Improvements: House, cleared land, and fenced it; has cultivated 5 acres; planted corn, beans, potatoes, etc., and set out 4 acres in orange trees.	.....	33

Abstract of suspended mineral cases adjudicated by the Commissioner of the General Land Office, and his adjudication submitted for the approval and confirmation by the Secretary of the Interior and Attorney-General, under sections 2450 and 2457, United States Revised Statutes, and act of February 27, 1877, and confirmed for the fiscal year ending June 30, 1887.

Docket No.	Office.	Class.	Rule.	R. & R. No.	Names of parties.	Parts of section.	Section.	Town.	Range.	Cause of suspension.	Action.
6533	Boisé City, Idaho ...	Mineral	Special .	66	Bidwell & Beaver Extension Mining Company.	Lot No. 41 on unsurveyed land.	....	.....	.....	Failure to keep notice of application posted in the local land office sixty consecutive days covered by the period of publication, as required by law.	Confirmed.
7897	Bodie, Cal	Mineral.	Special .	178	C. H. Crohn	Lot No. 37	....	16 S.	38 E.	Failure to keep notice of application posted in the local land office sixty consecutive days covered by the period of publication, as required by law.	Confirmed.
9458	Leadville, Colo	Mineral.	Special .	2300	Asahel Smith & Julius B. Smith.	Lot No. 2932	13	9 S.	80 W	Failure to publish notice of application sixty consecutive days, as required by law.	Confirmed.
8392	Hailey, Idaho	Mineral	Special .	34	J. D. Woods	Lot No. 44 on unsurveyed land.	....	.....	.....	Failure to keep notice of application posted in the local land office sixty consecutive days covered by the period of publication, as required by law.	Confirmed.
8393	Hailey, Idaho	Mineral.	Special .	35	J. D. Woods	Lot No. 45 on unsurveyed land.	...	.....	.....	Failure to keep notice of application posted in the local land office sixty consecutive days covered by the period of publication, as required by law.	Confirmed.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 23.

CONTINGENT EXPENSES, MILITARY ESTABLISHMENT.

LETTER

FROM

THE ACTING SECRETARY OF WAR,

TRANSMITTING

A statement of expenditures from the appropriation for contingent expenses of the military establishment for the fiscal year ending June 30, 1886.

DECEMBER 19, 1887.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 17, 1887.

The Acting Secretary of War has the honor to transmit to the House of Representatives a statement of the expenditures from the appropriation for the contingent expenses of the military establishment for the fiscal year ending June 30, 1887, as required by section 229 of the Revised Statutes.

R. MACFEELY,
Acting Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

Statement of expenditure of moneys appropriated for the contingent expenses of the military establishment during the fiscal year ended June 30, 1887.

Date.	By whom paid.	To whom paid.	On what account.	Amount.	Total.
			Contingencies of the Army, 1884 and prior years.		
1886.					
Aug. 12	Treasury Department	Washington J. Berry	Services as provost-marshal, Newport, Ky., September, 1862, to March, 1863 (appropriated by act August 4, 1886; 24 Stat., 292).	$559.39	
Dec. 22	do	War Department, Quartermaster's Department.	To reimburse the Quartermaster's Department for fuel purchased by order of War Department for warming rooms at Fort Leavenworth, Kans., used in part for social purposes in 1884 and 1885. (Amount transferred to credit of Quartermaster's Department appropriation on the books of the Third Auditor, under section 5, act March 3, 1875.)	397.80	
					$957.19
			Contingencies of the Army, 1885.		
Jan. 16	E. M. Lawton, disbursing clerk, War Department.	George M. Wheeler, captain Engineers, U. S. A.	Expenditures at Bar Harbor, Me., while engaged in preparing special report.	12.01	
25	do	R. H. Patterson, lieutenant First Artillery.	Reimbursement of expenses in transcribing hospital records.	8.90	
Feb. 19	do	Western Union Telegraph Company	Telegrams	3.97	
19	do	J. D. and E. S. Dana	American Journal of Science, January 1 to June 30, 1885	3.00	
Mar. 31	do	J. L. Whittington	Stationery	.60	
Apr. 26	do	J. H. Hickcox	Monthly Catalogue of Government Publications, from January to June, 1885.	1.00	
July 20	do	Baltimore and Ohio Telegraph Company	Telegrams	1.56	
Dec. 22	Treasury Department	War Department, Quartermaster's Department.	Fuel for warming rooms at Fort Leavenworth, Kans. (Amount transferred to credit of Quartermaster's Department appropriation on the books of the Third Auditor, under section 5, act March 3, 1875.)	169.80	
1887.					
June 23	W. S. Yeatman, disbursing clerk, War Department.	William Shannon	Amount awarded as compensation for eighty-three days' detention while under arrest and confinement by United States military authority, on account of mistaken identity.	332.00	
24	do	J. C. Anderson	Reimbursement for injury to property by United States troops on June 8, 1885.	181.25	
30	do	Julia Scanlon	Reimbursement for a cow killed on the target range at Fort Sidney, Nebr., June 11, 1885.	75.00	
30	do	William Stuht	Same as above, June 1, 1885	60.00	
					849.09
			Contingencies of the Army, 1886.		
1886.					
June 24	Frank Heath, captain ordnance	H. C. Moore	Photographing for album of American fire-arms	52.37	

	24	.....do	Springfield Printing Company	Binding two copies of album, as above	40.00
July	17	E. M. Lawton, disbursing clerk, War Department.	J. L. Whittington	Stationery	3.40
	21	.....do	J. D. Reid	Book for War Department library	5.00
	21	.....do	Daniel Appleton & Co	700 Cavalry Tactics	931.75
	22	.....do	Baltimore and Ohio Telegraph Company	Telegrams	38.55
	22	.....do	J. J. Chapman	Books for War Department library	17.05
	24	.....do	R. R. Bowker	.....do	2.50
	29	.....do	M. Curlander	.....do	6.50
Aug.	7	.....do	The secretary of state of New York	Certified copy Chapter 46, Laws 1886	2.00
	9	.....do	Western Union Telegraph Company	Telegrams	528.62
Sept.	22	Treasury Department	Bureau of Engraving and Printing	Engraving plate and printing Army officers' commissions. (Transferred to credit of appropriation of Bureau of Engraving and Printing on books of First Auditor's Office.)	1,629.65
Oct.	26	W. S. Yeatman, disbursing clerk, War Department.	Littell & Co	The Living Age, January 1 to June 30, 1886	4.00
Nov.	5	.....do	George Wheeler, captain Engineers	Rent of two office rooms at Bar Harbor, Me., June 5 to 30, 1886, inclusive, $33.33, and messenger for same time, $16.25.	49.58
	20	W. S. Yeatman, disbursing clerk, War Department.	G. S. Hoyt, lieutenant Eighteenth Infantry.	Coal for heating rooms at Fort Leavenworth, Kans., 138,420 pounds, at $3.47 per ton.	214.43
1887. Jan.	21	.....do	G. M. Wheeler, captain Engineers	Expenses in conveying official records from Washington, D. C., to Bar Harbor, Me.	10.57
	24	.....do	Eva McCarthy	Proof-reading, etc., 82½ hours	41.25
Feb.	11	.....do	J. K. Gill & Co	One copy "Laws of Idaho," 1874–'75	12.50
					3,589.72
				Contingencies of the Army, 1887.	
1886. July	3	E. M. Lawton, disbursing clerk, War Department.	J. L. Shaw	Book for War Department library	7.00
	16	.....do	F. T. Bowles	Subscriptions to proceedings of the United States Naval Institute.	300.00
	17	.....do	C. F. Mitchell	Book for War Department library	5.00
	20	.....do	W. H. Morrison	Books for War Department library	20.00
	27	.....do	J. H. Soulé & Co	Subscription to "United States Military List."	50.00
	28	.....do	David Fitz Gerald	Books for War Department library	20.00
	31	.....do	Banks & Brothers	.....do	317.00
Aug.	2	.....do	Army and Navy Register	Subscription to Hudson's "Army and Navy List."	200.00
	7	.....do	Geo. W. Knox	Freight on books	2.51
Sept.	22	Treasury Department	Treasurer United States, for deposit	Work done by Bureau of Engraving and Printing, viz: Printing 200 Army officers' commissions.	24.00
	22	.....do	War Department	Stationery furnished from War Department supplies (civil appropriation) to Capt. G. M. Wheeler, for office United States Geographical Survey.	34.52
Oct.	26	W. S. Yeatman, disbursing clerk, War Department.	John F. Paret	Books for War Department library	95.25
	26	.....do	Wm. Ballantyne & Son	.....do	32.92
	26	.....do	Jay Stone	Traveling expenses from Washington, D. C., to Fort Leavenworth, Kans.	33.15

Statement of expenditure of moneys appropriated for the contingent expenses of the military establishment, etc.—Continued.

Date.	By whom paid.	To whom paid.	On what account.	Amount.	Total.
			Contingencies of the Army, 1887—Continued.		
1886.					
Oct. 26	W. S. Yeatman, disbursing clerk, War Department.	J. J. Chapman	Books for War Department library	$14.50	
26	do	do	McPherson's Hand Book	24.00	
26	do	W. H. Lowdermilk & Co	Books for War Department library	20.00	
26	do	Bell & Bros	Engraving gold and silver medals	4.40	
26	do	T. J. Day	do	34.00	
26	do	Ulbrich & Kingsley	Books for War Department library	2.25	
26	do	Little, Brown & Co	One Kinney's United States Digest	10.00	
26	do	do	Books for War Department library	13.00	
26	do	Leonard Scott Publication Company	do	.50	
26	do	M. W. Galt Bro. & Co	Engraving medal	1.75	
26	do	do	do	1.75	
26	do	Haughwout Howe, United States dispatch agent.	Compensation for quarter ending September 30, 1886	50.00	
26	do	Magazine of American History	Book for War Department library	1.26	
26	do	New England Historic Genealogical Society.	do	.75	
26	do	C. W. Schuman	Engraving medals	30.00	
26	do	Littell & Co	Books for War Department library	2.00	
26	do	A. C. Armstrong & Son	do	.50	
26	do	Francis J. Meeker	do	3.30	
26	do	J. D. and E. S. Dana	do	1.00	
26	do	U. S. Army and Navy Journal	do	1.00	
26	do	J. C. Hesse	Traveling expenses between Washington, D. C., and New York.	45.62	
26	do	J. M. Stoddart & Co	Book for War Department library	7.00	
28	do	R. P. Thian	do	3.00	
28	do	J. H. Soulé & Co	do	1.50	
29	do	E. A. Brown	Engraving medals	5.50	
Nov. 2	do	M. W. Galt, Bro. & Co	do	17.50	
3	do	W. H. Morrison	Books for Judge-Advocate-General's Department	10.00	
5	do	G. C. Kniffen	Books for War Department library	6.50	
8	do	H. L. Villee	do	6.50	
9	do	Albert Feldenheimer	Engraving medals	6.50	
10	do	Charles Webber	Taking charge of body of Patrick Mulroy, private U. S. Army, drowned at New Rochelle, N. Y.	4.00	
12	do	Geo. W. Knox	Freight on books	1.00	
13	do	D. Van Nostrand	Book for War Department library	.83	
15	do	Public Opinion Company	Paper for War Department library	.50	
15	do	M. W. Galt, Bro. & Co	Engraving medals	5.00	
18	do	W. A. Kirkham	do	34.22	

	18	....do	Thomas Dowling	Books for War Departmen tlibrary	5.67
	23	....do	C. S. Raymond	Engraving medals	6.00
	23	....do	Faulkner & Allen	Books for War Department library	15.00
	23	....do	W. H. Lowdermilk & Co	....do	30.75
	24	....do	J. J. Chapman	....do	35.85
	26	....do	J. L. Shaw	....do	7.00
	27	....do	Geo. M. Wheeler, captain Engineers	Rent of two office rooms at Bar Harbor, Me., from July 1, 1886, to Oct. 5, 1886, $126.67, and for services of a messenger for same time, $66.25.	192.92
	30	....do	W. S. Braddock	Services as clerk in the office of the Judge-Advocate-General, Department of Dakota, from July 1 to Nov. 15, 1886.	675.00
Dec.	1	....do	J. H. Hickcox	Books for War Department library	2.00
	3	....do	R. W. Shoppell	....do	3.00
	4	....do	C. S. Sweet	Traveling expenses from Washington, D. C., to Boston, Mass., and return.	30.50
	4	W. S. Yeatman	Washington City post-office	Postage-stamps	16.50
	7	....do	National Prison Association	Book for War Department library	.75
	11	....do	S. G. Eberly	Street-car tickets	10.02
	14	....do	H. W. Bolton	Book for War Department library	5.00
	18	....do	W. H. Lowdermilk & Co	....do	13.95
	18	....do	W. T. Kent	Traveling expenses from Washington, D. C., to New York and return, etc.	35.85
	18	....do	J. H. Van Auken	Books for War Department library	11.00
	21	....do	David Fitzgerald	....do	33.05
	28	....do	W. H. Lowdermilk & Co	....do	13.75
	31	....do	Haughwout Howe, United States dispatch agent.	Compensation for the quarter ending December 31, 1886	50.00
1887.					
Jan.	5	....do	De Witt Webb	Clothing for the women and children among the Indian prisoners at Fort Marion, Fla.	20.00
	5	....do	J. G. Stout & Co	Books for War Department library	5.00
	6	....do	M. W. Beveridge	One call-bell	1.15
	6	....do	....do	One water pitcher and tray	17.50
	6	....do	Department of State	Books for War Department library	14.57
	7	....do	W. H. Morrison	....do	10.00
	12	....do	F. M. Keggins	....do	7.50
	13	....do	Wm. Ballantyne & Son	....do	51.27
	14	....do	John T. Donn & Son	Furniture and repairs	106.00
	14	....do	F. B. De Krafft	Copying manuscript for Geographical Report	18.00
	15	....do	J. J. Chapman	Books for War Department library	26.00
	18	....do	P. J. Lalor	....do	9.00
	18	....do	Little, Brown & Co	....do	6.00
	21	....do	Geo. M. Wheeler	Reimbursement of expenditures upon work of Geographical Survey publication.	51.90
	21	....do	W. F. Morse	Book for War Department library	6.75
	22	....do	W. C. Winslow	....do	5.00
	24	....do	Eva McCarthy	Compiling and copying	34.00
	27	....do	P. J. Lalor	Books for War Department library	30.00
	28	....do	Wm. Ballantyne & Son	....do	4.50
	28	....do	....do	....do	1.05

Statement of expenditure of moneys appropriated for the contingent expenses of the military establishment, etc.—Continued.

Date.	By whom paid.	To whom paid.	On what account.	Amount.	Total.
			Contingencies of the Army, 1887—Continued.		
1887.					
Jan 28	W. S. Yeatman	Wm. F. Lutz	One press for seal of War Department	$60.00	
31	do	James S. Topham	3 mail bags	29.50	
Feb. 1	do	J. W. Jones	Books for War Department library	4.00	
1	do	J. J. Chapman	do	15.05	
1	do	W. H. Lowdermilk & Co	do	13.50	
7	do	J. J. Chapman	do	16.30	
9	do	Little, Brown & Co	do	19.75	
11	do	Bureau of Engraving and Printing	Making one new seal for War Department, and repairing one embossing seal.	131.40	
17	do	M. W. Galt, Bro. & Co	Engraving medals	3.50	
23	do	John Wanamaker	Books for War Department library	2.82	
Mar. 1	do	Baltimore and Ohio Telegraph Company	Telegrams	.48	
1	do	David Fitzgerald	Books for War Department library	2.95	
4	do	Houghton, Mifflin & Co	do	7.50	
7	do	M. W. Galt, Bro. & Co	Engraving medals	1.75	
9	do	do	do	1.75	
14	do	Little, Brown & Co	Books for War Department library	210.00	
17	do	J. F. Paret	do	1.00	
19	do	Western Union Telegraph Company	Telegrams	1.10	
19	do	Isaac Friedenwald	Books for War Department library	.50	
19	do	W. H. Lowdermilk & Co	do	14.75	
23	do	W. H. Morrison	do	3.00	
23	do	Daniel Fitzgerald	do	6.00	
23	do	Baltimore and Ohio Telegraph Company	Telegrams	1.34	
23	do	Western Union Telegraph Company	do	3.45	
24	do	C. F. Hurlburt	Books for War Department library	20.00	
29	do	Daniel Appleton & Co	do	665.70	
29	do	Little, Brown & Co	do	13.13	
30	do	Henry Weidenbach	Repairing portraits	10.00	
31	do	Charles Scribner's Sons	Books for War Department library	12.00	
31	do	Haughwout Howe, United States dispatch agent.	Compensation for services, quarter ending March 31, 1887	50.00	
31	do	J. J. Chapman	Books for War Department library	23.75	
Apr. 5	do	J. R. Thompson	do	5.00	
14	do	Little, Brown & Co	do	1.75	
14	do	Western Union Telegraph Company	Telegrams	6.06	
18	do	W. H. Lowdermilk & Co	Books for War Department library	15.25	
18	do	Baltimore and Ohio Express Company	Expressage on books	3.10	
19	do	Wight & Thumm	Books for War Department library	136.00	
19	do	E. S. Farrow	do	1,555.20	
20	do	M. W. Galt, Bro. & Co	Engraving medal	1.75	

	22	....do	Review Publishing Company	Books for War Department library	2.00
	23	....do	Department of State	....do	2.99
	25	....do	George W. Knox	Freight on books	3.85
	26	....do	William Ballantyne & Son	Books for War Department library	59.06
	30	....do	C. S. Stevenson	....do	12.50
May	10	....do	J. J. Chapman	....do	29.55
	11	....do	L. P. McCarthy	....do	9.50
	13	....do	Wight & Thumm	....do	34.00
	14	....do	M. E Mann	....do	7.00
	9	....do	M. W. Galt, Bro. & Co	Engraving medal	3.50
	16	....do	Baltimore and Ohio Telegraph Company	Telegram	1.16
	17	....do	M. W. Galt, Bro. & Co	Engraving medal	1.75
	17	....do	Geo. M. Wheeler	Reimbursement of expenditures upon work on Geographical Survey publication.	67.47
	17	....do	V. B. Janin	....do	5.85
	21	....do	Baltimore and Ohio Telegraph Company	Telegrams	3.54
	23	....do	Wm. T. Kent	Traveling expenses from Washington, D. C., to New York and return, etc.	30.90
	23	....do	P. J. Lalor	Books for War Department library.	8.50
	25	....do	W. H. Low dermilk & Co	....do	26.00
	26	....do	Baltimore and Ohio Telegraph Company	Telegrams	.42
	31	....do	L. R. Hamersly & Co	Books for War Department library	100.00
June	2	....do	David Fitz Gerald	....do	4.95
	3	....do	Francis B. de Krafft	Copying Geographical Survey publication	25.11
	4	....do	Western Union Telegraph Company	Telegrams	8.89
	6	....do	J. L. Shaw	Books for War Department library	7.00
	7	....do	W. H. Lowdermilk & Co	....do	8.50
	9	....do	S. LeWolfe	....do	10.00
	9	....do	C. D. Alderson	....do	4.50
	10	....do	J. J. Chapman	....do	13.00
	11	....do	David Fitz Gerald	....do	41.50
	17	....do	Western Union Telegraph Company	Telegrams	7.70
	20	....do	Baltimore and Ohio Telegraph Company	....do	.22
	21	....do	Little, Brown & Co	Books for War Department library	5.35
	21	....do	....do	....do	3.50
	25	....do	E. H. Hart	....do	10.00
	28	....do	J. F. Paret	....do	31.00
	29	....do	J. F. Pedersen	60 solid gold medals	1,169.19
	30	....do	Haughwout Howe, United States dispatch agent.	Compensation for the quarter ending June 30, 1887	50.00
	30	....do	E. A. Woodward	Traveling expenses from Washington, D. C., to Boston, Mass., and return, etc.	190.15
	30	....do	M. W. Galt, Bro. & Co	Engraving medal	1.75
	30	....do	Wm. Ballantyne & Son	Books for War Department library	40.73
	30	....do	Geo. W. Knox	Freight on books	3.99
	30	....do	....do	....do	1.05
	30	....do	W. H. Lowdermilk & Co	Books for War Department library	19.50
	30	....do	Leggat Bro	....do	15.55
	30	....do	Little, Brown & Co	....do	1.75
	30	....do	Little, Brown & Co	....do	84.99

Statement of expenditure of moneys appropriated for the contingent expenses of the military establishment, etc.—Continued.

Date.	By whom paid.	To whom paid.	On what account.	Amount.	Total.
			Contingencies of the Army, 1887—Continued.		
June 30	W. S. Yeatman	A. C. McClurg & Co	Books for War Department Library	$8.00	
30	do	Callaghan & Co	do	6.00	
	Aggregate				$8,384.72
					13,780.72

RECAPITULATION.

Contingencies of the Army, 1884 and prior years	$957.19
Contingencies of the Army, 1885	849.09
Contingencies of the Army, 1886	3,589.72
Contingencies of the Army, 1887	8,384.72
Total	13,780.72

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 24.

CONSTRUCTION OF BRIDGES OVER THE MUSKINGUM RIVER, OHIO.

LETTER

FROM

THE SECRETARY OF WAR,

TRANSMITTING,

With the report of a Board of Engineers, a draft, and recommending the passage, of an act to regulate the construction of bridges over the Muskingum River, Ohio.

DECEMBER 19, 1887.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 16, 1887.

The Secretary of War has the honor to transmit to the House of Representatives a copy of a report, dated October 14, 1887, of a Board of Engineers, and accompanying tracing, together with a draft of a proposed act to regulate the construction of bridges over the Muskingum River, Ohio, and to recommend that the report and proposed act may receive favorable action by Congress.

WM. C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

REPORT OF BOARD OF ENGINEERS.

MUSKINGUM RIVER IMPROVEMENT,
UNITED STATES ENGINEER OFFICE,
Zanesville, Ohio, October 14, 1887.

SIR: The Board of Engineer Officers appointed by Special Orders No. 75, Headquarters Corps of Engineers, September 21, 1887, to consider and prepare for submission to the Secretary of War such general regulations concerning the erection of bridges over the Muskingum River, Ohio, as may be deemed just and expedient for the proper protection of the interests of navigation, met at Zanesville, October 10, 1887, upon call of the senior member, as directed by Special Orders 76, same series, and after examination of all obtainable data, consultation with all accessible parties interested in the navigation of the Muskingum, and ma-

ture deliberation, have to submit the accompanying project of a law as being, in their judgment, best adapted to serve the interests of all concerned. (Appendix A.)

Some of the provisions in the proposed law differ somewhat from those to be found in existing laws regulating the erection of bridges across other streams of about the same size, and the Board submits the following statement of the reasons for such differences:

The ten dams across the river from Zanesville to its mouth, with the exception of Nos. 1 and 2, which are sometimes covered by backwater from the Ohio, are never drowned out sufficiently to enable boats to pass over them, and consequently all navigation is controlled by the locks, being suspended whenever the lower gates are submerged. The line joining the tops of these gates, which is the highest locking stage, has therefore been taken as the datum line for the height of through bridges, and the lowest point of such bridges has been placed at 40 feet above this line, in order to permit the passage of Upper Ohio boats, which, as a rule, are a few feet higher than those that confine themselves to navigating the Muskingum.

Owing to the size of the locks, 180 feet by 34 to 36 feet, and their frequency, large tows, as on the Ohio, will be impracticable; and it was the opinion of those most experienced that a draw-span 80 feet wide would be sufficient, if properly provided with a guiding-crib above and below the pivot pier sufficiently long to keep the upper works of steam-boats from striking the truss when open, and if there were no projections or sharp corners in the draw spaces. In the case of through bridges it was thought that a clear space of 250 feet would afford equal protection. The top of the guiding-crib was placed 4 feet above highest locking stage in order to prevent the guards of steam-boats from catching on this crib.

It is customary on existing Muskingum River bridges to place the footway of the draw-span on the outside of the truss, thus causing it to project into the draw-space when the draw is open, thereby lessening the clear space for navigation; it was to *prevent such encroachment* that the clause prohibiting all such projections was inserted.

A tracing of the profile of the Muskingum River, showing the heights of the upper and lower gates at each lock and of each bridge across the channel, above pool level and highest locking stage, is submitted herewith.

Respectfully submitted.

WM. E. MERRILL,
Lieut. Col. of Engineers.
AMOS STICKNEY,
Major of Engineers.
LANSING H. BEACH,
First Lieut. of Engineers.
CASSIUS E. GILLETTE,
First Lieut. of Engineers, Recorder.

The CHIEF OF ENGINEERS, U. S. A.

APPENDIX A.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any person or corporation having lawful authority to erect a bridge or bridges across the Muskingum River, Ohio, may hereafter erect bridges across said river for railroad or other uses upon compliance with the pro-

visions and requirements of this act, but no bridge shall be erected across said river which does not comply therewith.

SEC. 2. That every bridge hereafter erected across the Muskingum River, Ohio, shall have its axis at right angles to the current at medium and high stages, and its piers shall be parallel to this current. No riprap or other outside protection for insufficient foundations will be permitted around the channel-piers, and all coffer-dams, piling, and other temporary works must be removed by the owners of the bridge before it is open to traffic. Every such bridge may be built either as a draw-bridge or as a continuous bridge; if built as a draw-bridge, the draw-span shall give two clear openings, measured on the low-water line, of eighty feet, and smooth crib-work or masonry shall be built at right angles to the bridge extending up-stream from the pivot-pier, a distance of at least one hundred feet, and down-stream the same distance, and the height of this protection pier shall not be less than four feet above highest locking stage. The channel sides of the channel-piers shall be smoothly cut; the corners of the draw-piers shall be rounded to a radius of not less than six inches; there shall be no projecting cornices on the piers, nor projecting foot-way on the draw-span; the apparatus for swinging the draw shall be sufficient to open it in not more than five minutes; and the draw shall be promptly opened on signal. The location of the draw-span shall be subject to the approval of the Secretary of War.

SEC. 3. That if the bridge be built as a continuous bridge it shall have at least one channel-span, the center of which shall be in the middle of the channel usually run in high stages by steam-boats descending the river with barges or rafts in tow; said channel-span to have a clear opening of two hundred and fifty feet, measured at the low-water line, and the lowest part of the span to be forty feet above highest navigable water, as determined by a straight line connecting the tops of the lower lock gates at the head and foot of the pool in which the bridge is to be built. The other spans may have such grades as may be desired.

SEC. 4. That whenever any duly authorized persons or corporations shall determine to apply to the Secretary of War for permission to build a bridge across the Muskingum River, they shall first give public notice of said intention, by publication for one week in newspapers having a wide circulation, in not less than two newspapers published in towns on the Muskingum River below Dresden, and in not less than two newspapers published in Pittsburgh. They shall also submit to the Secretary of War, for his examination and approval, a design and drawings of the bridge and piers, and a map of the locality, on the scale of one inch to one hundred feet, giving for the space of one-quarter of a mile above, and one-quarter of a mile below the site of the proposed bridge the topography of the banks of the river, the line of low and highest navigable water, an accurate representation of the bed of the river by contour lines, two feet apart, determined by accurate soundings; and shall also show over the whole width of this part of the river the force and direction of the currents at low water, and at high navigable stages by triangulated observations on suitable floats. The map shall also show the location of all bridges, locks, and dams, coal tipples, breakwaters, and other structures within the high-water lines in the designated area. Said maps and drawings shall be referred to a Board of Engineer Officers, or to the Engineer Officer in charge of the Muskingum River, for examination and report, and said board or officer shall visit the site of the proposed bridge, and shall hold a public session at some convenient point, of which public session due notice and invitation to be present shall be given to all interested parties; and if said board, or officer, shall report the site as unfavorable, the Secretary of War is authorized to require that such changes be made in the proposed bridge by lengthening the spans, or by the addition of guiding dikes, or other auxiliary works, or by both, or by increasing the height, or by such other modifications as will make the bridge as safe for navigation as if built in a favorable part of the river; and no bridge shall be begun until the plans have been approved by the Secretary of War.

SEC. 5. In case the location of the proposed bridge crosses the river at the site of one of the lateral canals, and the main bridge is over a part of the river that is not navigable, the provisions of the foregoing sections are so far modified that the protection piers above and below the pivot-pier of the draw may be replaced by piling, or similar approved construction; and in case of a continuous bridge, the span over the canal need not exceed the width of the canal, measured between the tops of its banks. The current observations may also be omitted.

SEC. 6. That all parties owning, occupying, or operating bridges over the Muskingum River shall maintain, for the security of navigation, at their own expense, from sunset to sunrise, throughout the year, such lights on their bridges as may be required by the Light-House Board, or the United States Engineer Officer in charge of said river; and during the construction of any bridge under this act, such lights and buoys shall be kept on coffer-dams, cribs, piling, floating crafts, rafts, etc., used in the construction of the bridge, as may be necessary for the security of navigation.

SEC. 7. That the officers and crews of all vessels, boats, or rafts, navigating the Muskingum River shall be required to regulate the use of said vessels, and of any

pipes or chimneys belonging thereto, so as not to interfere with the construction of any of the bridges authorized by the provisions of this act.

SEC. 8. That any bridge constructed under this act, and according to its limitations, shall be a lawful structure, and shall be recognized and known as a post route, upon which no higher charge shall be made for the transmission over the same of the mails, the troops, and the munitions of war of the United States than the rate per mile paid for transportation over the railroads or public highways leading to the said bridge; and the United States shall have the right of way for telegraph or telephone purposes across any such bridge; and in case of any litigation arising from any alleged obstruction to the navigation of said Muskingum River, created by the construction of any bridge under this act, the cause or question arising may be tried before the circuit or district court of the United States for the southern district of Ohio.

SEC. 9. That the right to alter, amend, or repeal this act, so as to prevent or remove all material obstructions to the navigation of said river, by the future construction of bridges, is hereby expressly reserved, without any liability of the Government for damages on account of the alteration or amendment of this act, or on account of the prevention, or requiring the removal of any such obstructions; and any change in the construction, or any alteration of any such bridge that may be directed at any time by Congress, shall be made at the cost and expense of the owners thereof.

O

MUSKINGUM RIVER

Profile from Zanesville to Mouth

Showing location and elevation of Bridges above low and navigable high water.

Made October 1887, under direction of

Lt COL. W.E.MERRILL, AND 1ST LIEUT. LANSING H. BEACH,
CORPS OF ENGINEERS.

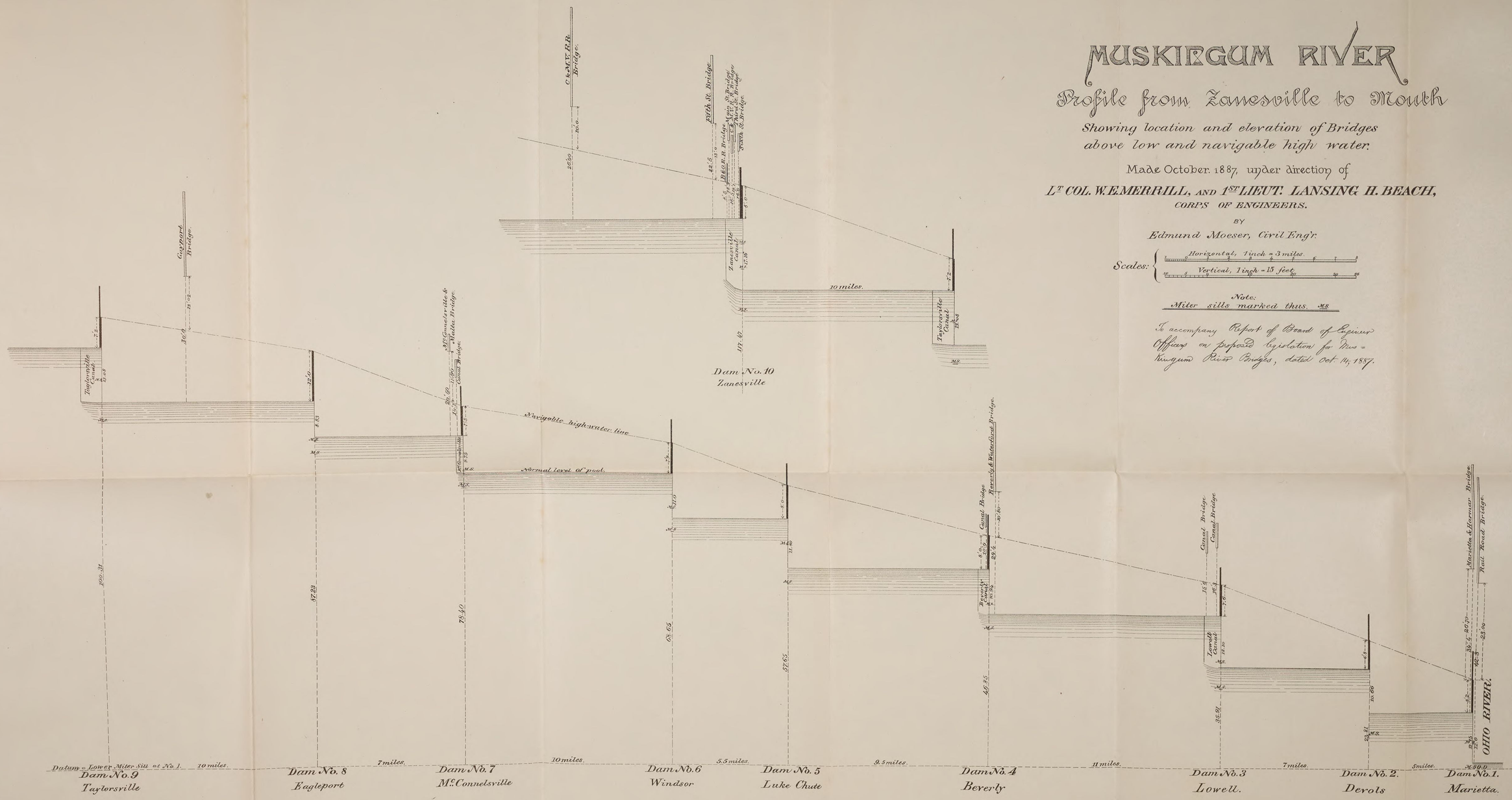
BY

Edmund Moeser, Civil Eng'r.

Scales: { Horizontal, 1 inch = 3 miles. / Vertical, 1 inch = 15 feet.

Note.
Miter sills marked thus. MS

To accompany Report of Board of Engineer Officers on proposed legislation for Muskingum River Bridges, dated Oct. 14, 1887.



H Ex 24 50 1

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 25.

ARMY POSITIONS, GETTYSBURG.

LETTER

FROM

THE SECRETARY OF WAR,

REFERRING

To the appropriation for marking positions occupied by the Army at Gettysburg and recommending that authority be granted to purchase land for that purpose.

DECEMBER 19, 1887.—Laid on the table and ordered to be printed.

WAR DEPARTMENT,
Washington City, December 15, 1887.

The Secretary of War has the honor to invite the attention of Congress to the fact that the honorable Attorney-General has expressed the opinion that the $15,000 appropriated by the act of March 3, 1887 (24 Stat., 535), for marking the positions occupied by the commands of the Regular Army engaged in the battle of Gettysburg, is not available for the purchase of land upon which to erect the monuments and tablets, and it is therefore recommended that authority be granted by Congress, at as early a day as practicable, for the purchase of such land as may be deemed necessary from the money appropriated by the act above mentioned.

WM. C. ENDICOTT,
Secretary of War.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 26.

COMPENSATION OF EMPLOYÉS, PUBLIC BUILDINGS.

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

A statement showing the names and compensation of employés paid from appropriations for the construction of public buildings.

DECEMBER 19, 1887.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT, *December* 16, 1887.

SIR: In compliance with the clause contained in the act of March 3, 1887 (24 Stat., page 512), I have the honor to transmit herewith a statement of persons employed as superintendents, clerks, and otherwise, and paid from appropriations for the construction of public buildings, as furnished by the Supervising Architect of the Treasury.

Respectfully yours,

C. S. FAIRCHILD,
Secretary.

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT,
OFFICE OF SUPERVISING ARCHITECT,
Washington, November 11, 1887.

SIR: I have the honor to inclose a statement, prepared in accordance with a clause in the Statutes at Large (volume 24, page 512), of persons employed on contingent force at public buildings in course of construction under this office, showing names, occupation, time of service, rates of compensation, and total amount of compensation, during the fiscal year ending June 30, 1887.

Respectfully yours,

WILL. A. FRERET,
Supervising Architect.

The SECRETARY OF THE TREASURY.

Statement (prepared in accordance with clause in Statutes at Large, vol. 24, page 512) of persons employed on contingent force at public buildings in course of construction, showing names, occupation, time of service, rates of compensation, and total amount of compensation, during the fiscal year ending June 30, 1887.

Location.	Building.	Name and position.	Days' service.	Pay per diem.	Total pay.
Augusta, Me	Post-office, court-house, etc.	T. Lambard, superintendent.....	365	$6.00	$2,190.00
Do.....	....do	F. L. Nevins, clerk.....	313	4.00	1,252.00
Do.....	....do	N. Noyes, foreman	313	4.00	1,252.00
Do.....	....do	H. Alricks, jr., draughtsman	63	5.50	346.50
Auburn, N. Y....	Court-house and post-office.	J. C. Stout, superintendent.....	102	6.00	612.00
Do.....	....do	G. N. Lounsbury, clerk.....	62	5.00	310.00
Do.....	....do	O. S. Clarke, foreman.....	4	4.00	16.00
Aberdeen, Miss..	....do	G. V. Young, superintendent	365	6.00	2,190.00
Do.....	....do	S. W. Lee, clerk.....	295	3.00	885.00
Brooklyn, N. Y...	Post office	T. B. Rutan, superintendent	46	8.00	1,340.00
Do.....	....do	..... do	162	6.00	
Do.....	....do	J. Guilfoyle, superintendent	66	6.00	1,124.00
Do.....	....do	.....do.....	91	8.00	
Do.....	....do	G. H. Brown, clerk.....	117	5.00	1,369.00
Do.....	....do	..... do.....	196	4.00	
Do.....	....do	D. C. E. Laub, chief draughtsman....	39	6.00	944.00
Do.....	....do	.....do.....	50	7.00	
Do.....	....do	.....do.....	40	9.00	
Do.....	....do	E. Payne, watchman.....	45	2.00	90.00
Do.....	....do	J. Shevlin, watchman	111	2.00	222.00
Do.....	....do	P. Ireland, watchman	45	2.00	90.00
Do.....	....do	M. Tanner, office cleaner	*7	†2.00	14.00
Do.....	....do	T. Donald, watchman and messenger.	66	2.50	165.00
Do.....	....do	P. Schrengauer, draughtsman	40	5.00	200.00
Do.....	....do	W. O'Brien, draughtsman	26	4.00	104.00
Baltimore, Md ...	Court-house and post-office.	J. C. Neilson, superintendent.....	365	8.00	2,920.00
Do.....	....do	L. Morrison, clerk.....	92	5.00	460.00
Do.....	....do	H. E. Loane, substitute clerk.....	221	5.00	1,105.00
Do.....	....do	M. Lyddan, general foreman.....	313	5.00	1,565.00
Do.....	....do	L. Schlessinger, day watch and receiver.	365	3.00	1,095.00
Do.....	....do	F. Beckman, watchman	365	1.50	547.50
Do.....	....do	P. Paulus, watchman	365	1.50	547.50
Do.....	....do	J. L. Mantler, messenger	313	1.50	469.50
Do.....	....do	H. A. Loane, draughtsman.....	24	3.00	72.00
Do.....	....do	F. H. Waters, draughtsman.....	21	1.00	21.00
Do.....	Marine hospital	M. Connell, foreman of stone masonry approaches.	67	5.00	335.00
Belfast, Me	Post-office building, custom-house.....	J. T. Pottle, foreman.....	43	5.00	215.00
Do.....	....do	J. T. Frost, watchman	30	1.50	45.00
Buffalo, N. Y.....	Custom-house, etc ..	H. H. Little, superintendent.....	215	7.00	1,505.00
Do	....do	F. T. Reynolds, foreman.....	131	5.00	655.00
Do	....do	U. H. Alport, clerk	131	5.00	655.00
Charleston, S. C..	United States custom-house wharf..	J. H. Devereux, superintendent	62	6.00	1,060.50
Do	....do	.....do.....	151½	7.00	
Do.....	....do	D. C. Devereux, draughtsman.....	36	4.00	144.00
Do.....	....do	D. C. Devereux, clerk.....	32	2.00	64.00
Chicago, Ill.....	Custom-house	M. B. Bailey, superintendent	316	7.00	2,212.00
Do.....	....do	D. McGowan, clerk	56	5.00	280.00
Do.....	....do	D. J. McMahon, clerk.....	214	5.00	1,070.00
Do.....	....do	J. Gustin, watchman.....	68	2.00	136.00
Do.....	Marine hospital, breakwater.	E. J. O'Hayer, foreman	53	4.50	238.50
Clarksburg, W. Va.	Court-house, etc	C. L. Hickman, superintendent.....	356	6.00	2,136.00
Do.....	....do	G. C. Lewis, clerk	295	4.00	1,180.00
Do.....	....do	N. J. Hutchinson, foreman.....	147	4.00	588.00
Concord, N. H ...	Post-office, court-house, etc.	G. Wheeler, superintendent	184	6.00	1,647.00
Do.....	....do	.....do	181	3.00	
Do	....do	D. V. Donovan, clerk.....	214	4.00	856.00
Do.....	....do	O. H. T. Richardson, foreman	178	4.00	712.00
Do.....	....do	W. H. Horner, watchman.....	249	2.00	498.00
Columbus, Ohio..	Court-house and post-office.	J. T. Harris, superintendent.....	365	7.00	2,555.00
Do.....	....do	G. Garfield, general foreman.....	284	5.00	1,420.00

*Weeks. †Per week.

Statement of persons employed on contingent force at public buildings, etc.—Continued.

Location.	Building.	Name and position.	Days' service.	Pay per diem.	Total pay.
Columbus, Ohio	Court-house and post-office.	J. Kilroy, general foreman	29	$5.00	$145.00
Do	do	J. E. Amann, clerk	313	4.00	1,252.00
Do	do	C. Morrissey, night watchman	365	2.00	730.00
Do	do	J. Dundon, day watchman	165	1.75	288.75
Do	do	W. Murray, day watchman	200	1.75	350.00
Council Bluffs, Iowa.	do	S. E. Maxon, superintendent	365	7.00	2,555.00
Do	do	C. E. Bell, clerk	287	5.00	1,435.00
Do	do	E. A. Troutman, clerk	26	5.00	130.00
Do	do	G. A. Robinson, watchman	307	2.00	614.00
Do	do	J. M. Holiday, watchman	54	2.00	108.00
Carson City, Nev.	do	R. Ryland, superintendent	256	6.00	1,536.00
Do	do	A. J. Chalmers, clerk	88	5.00	440.00
Des Moines, Iowa.	do	S. A. Robertson, superintendent	365	7.00	2,555.00
Do	do	W. H. Briggs, clerk	308	5.00	1,540.00
Do	do	W. L. Brecht, foreman	256	4.50	1,152.00
Do	do	J. Coyle, night watchman	159	1.75	278.25
Do	do	R. Boyle, night watchman	122	1.75	213.50
Dallas, Tex	do	P. H. Jamison, superintendent	365	6.00	2,190.00
Do	do	R. P. Aunspaugh, clerk	313	4.00	1,252.00
Do	do	T. M. Tozer, foreman	27	4.00	108.00
Erie, Pa	do	J. Bootz, superintendent	365	7.00	2,555.00
Do	do	J. P. O'Brien, clerk	313	4.00	1,252.00
Frankfort, Ky	do	W. E. Grubbs, superintendent	243	6.00	1,458.00
Do	do	W. C. Cryer, foreman	79	4.00	316.00
Do	do	J. B. Dryden, night watch	243	2.00	486.00
Fort Scott, Kans	do	M. B. Eidson, superintendent	60	6.00	360.00
Do	do	W. A. McDonald, clerk	9	4.00	36.00
Fort Wayne, Ind.	do	C. Boseker, superintendent	365	6.00	2,190.00
Do	do	G. Jacoby, foreman	313	5.00	1,565.00
Do	do	M. A. Noll, clerk	312	4.00	1,248.00
Do	do	A. Wolf, watchman and messenger	314	2.50	785.00
Fort Smith, Ark.	do	J. H. Reed, superintendent	136	6.00	816.00
Do	do	J. W. Bossert, clerk	117	4.00	468.00
Do	do	H. Alricks, jr., draughtsman, engineer	156	5.50	858.00
Do	do	A. P. Wright, draughtsman	104	4.00	416.00
Do	do	A. Ray, watchman, etc	40	1.25	50.00
Do	Jail	J. H. Reed, superintendent	221	6.00	1,326.00
Do	do	J. W. Bossert, clerk	133	4.00	532.00
Do	do	A. P. Wright, draughtsman	55	4.00	220.00
Do	do	H. Alricks, jr., draughtsman and engineer.	39	5.50	214.50
Do	do	A. Ray, watchman	38	1.25	47.50
Galveston, Tex	Custom-house, etc	N. J. Clayton, superintendent	125	6.00	1,642.00
Do	do	do	223	4.00	
Do	do	T. P. Waldron, clerk	41	4.00	164.00
Do	do	J. M. Romaguy, clerk	52	4.00	208.00
Do	do	P. Rabitt, day watchman	50	2.00	100.00
Do	do	P. Murray, night watchman	78	2.00	156.00
Do	do	P. S. Rabbitt, draughtsman	25¼	5.00	126.25
Do	do	P. Helwig, draughtsman	26	3.50	91.00
Do	do	W. H. Royston, draughtsman	23½	3.50	82.25
Do	do	R. Carroll, messenger	26	66⅔	17.33
Greensborough, N. C.	Court-house, etc	L. Swaim, superintendent	76	6.00	594.00
Do	do	do	46	3.00	
Do	do	J. J. Mitchell, superintendent	130	6.00	780.00
Do	do	L. McCulloch, clerk	164	3.00	492.00
Harrissonburgh, Va.	Court-house, post-office, etc.	W. M. Bucher, superintendent	365	5.00	1,825.00
Do	do	W. E. Manor, clerk	225	3.00	675.00
Do	do	W. A. Braithwaite, night wachman	157	2.00	314.00
Hannibal, Mo	Post-office, etc	C. A. Treat, superintendent	128	3.00	1,806.00
Do	do	do	237	6.00	
Do	do	B. Coontz, clerk	191	4.00	764.00
Jefferson City, Mo.	Court-house, post-office, etc.	F. H. Binder, superintendent	361	6.00	2,166.00
Do	do	T. M. Winston, clerk	221	5.00	1,105.00
Do	do	C. F. M. Carty, night watchman	315	2.00	630.00
Jackson, Tenn	Court-house, etc	E. L. Moore, superintendent	62	5.00	310.00
Do	do	J. D. Tidwell, night watch	31	1.50	46.50
Do	do	M. D. Merewether, clerk	27	4.00	108.00
Keokuk, Iowa	Court-house, post-office, etc.	J. H. Cole, superintendent	305	6.00	1,830.00

Statement of persons employed on contingent force at public buildings, etc.—Continued.

Location.	Building.	Name and position.	Days' service.	Pay per diem.	Total pay.
Keokuk, Iowa...	Court-house, post-office, etc.	G. C. Pearce, clerk	260	$4.50	$1,170.00
Do	do	R. Duncan, foreman	42	3.00	126.00
Do	do	H. Alricks, jr., draughtsman	20	5.50	110.00
Do	do	I. C. Wykoff, draughtsman	109	3.00	327.00
Do	do	F. B. Cole, draughtsman	8	3.00	24.00
Key West, Fla..	do	S. S. Harvey, superintendent	166	5.00	830.00
Do	do	C. W. Howard, clerk	64	4.00	256.00
Do	do	R. T. Patton, clerk	78	4.00	312.00
Lynchburgh, Va.	do	R. C. Burkholder, superintendent	361	6.00	2,166.00
Do	do	A. D. Warwick, clerk	313	4.00	1,252.00
Do	do	S. Fields, night watch	90	1.75	157.50
Lexington, Ky...	Post-office, etc	W. E. Bush, superintendent	316	6.00	1,896.00
Do	do	C. Shryock, clerk	253	4.50	1,138.50
Louisville, Ky...	Court-house and post-office	H. P. McDonald, superintendent	365	8.00	2,920.00
Do	do	S. M. Williams, clerk	313	5.00	1,565.00
Do	do	R. McDonald, foreman	303	5.00	1,515.00
Do	do	W. R. Hydes, assistant foreman	158	4.50	711.00
Do	do	W. L. Cary, day watchman	174	2.00	348.00
Do	do	R. P. Carithers, night watchman	155	2.00	310.00
Do	do	D. J. Harding, day watchman	6	2.00	12.00
Do	do	J. Tully, night watchman	102	2.00	204.00
Do	do	W. C. Terry, watchman	108	1.50	162.00
Leavenworth, Kans	Court-house, post-office, etc	G. Wells, superintendent	365	6.00	2,190.00
Do	do	E. J. Fenlon, clerk	155	4.00	620.00
Do	do	N. Lutes, clerk	124	4.00	496.00
Do	do	J. W. Morgan, watchman	212	2.00	424.00
Macon, Ga	do	D. B. Woodruff, superintendent	365	6.00	2,190.00
Do	do	C. P. Steed, clerk	257	4.00	1,028.00
Manchester, N.H.	Post-office, etc	A. Gay, superintendent	39	6.00	234.00
Do	do	H. F. Norris, clerk	7	4.00	28.00
Minneapolis, Minn.	Court-house and post-office.	E. P. Bassford, superintendent	365	7.00	2,555.00
Do	do	H. E. Mertens, civil engineer	46	6.00	276.00
Do	do	J. Conroy, foreman	313	5.00	1,565.00
Do	do	J. Brady, clerk	313	4.00	1,252.00
Do	do	W. P. Ricker, draughtsman	180	2.50	450.00
Do	do	C. L. James, assistant clerk, etc	313	2.50	782.50
Do	do	J. Lynch, watchman	175	1.50	421.75
Do	do	do	91	1.75	
Do	do	H. L. Wessel, assistant civil engineer	28	4.00	112.00
Montpelier, Vt...	Post-office and court-house.	H. Atkins, superintendent	58	6.00	348.00
Do	do	G. Atkins, clerk	40	4.00	160.00
Do	do	G. O. Brown, foreman	15	3.00	45.00
Memphis, Tenn..	Court-house	G. S. Jordon, superintendent	107	6.00	642.00
Do	do	J. J. Mitchell, superintendent	60	6.00	360.00
New Albany, Ind.	Court-house and post-office.	J. S. Neal, superintendent	365	6.00	2,190.00
Do	do	B. F. Welker, clerk	193	4.00	772.00
Do	do	S. Meaker, foreman	95	2.50	237.50
Do	do	F. Richards, night watchman	116	2.00	232.00
Nebraska City, Nebr.	do	G. A. Wilcox, superintendent	365	6.00	2,190.00
Do	do	A. Waddington, clerk	313	4.00	1,252.00
Oxford, Miss	do	W. P. Wilkins, superintendent	56	2.50	1,685.00
Do	do	do	309	5.00	
Do	do	N. F. Worley, foreman	156	4.00	624.00
Pittsburgh, Pa...	do	R. Nevins, jr., superintendent	365	8.00	2,920.00
Do	do	W. Mayer, general foreman	313	5.00	1,565.00
Do	do	W. H. Bull, clerk	313	5.00	1,565.00
Do	do	R. C. McCloskey, day watchman	92	2.00	184.00
Do	do	T. M. Shafer, day watchman	365	2.00	730.00
Do	do	J. Fulton, night watchman	365	2.00	730.00
Do	do	H. McCloskey, day watchman	273	2.00	546.00
Do	do	P. Didier, draughtsman	52	7.00	364.00
Do	do	O. H. Schwaneke, draughtsman	33	6.50	214.50
Peoria, Ill.	Court-house and post-office, etc.	V. Jobst, superintendent	365	7.00	2,555.00
Do	do	J. W. Fuller, clerk	313	4.00	1,252.00
Do	do	G. P. Lester, night watchman	220	2.00	440.00
Do	do	F. Resor, night watchman	196	2.00	392.00

Statement of persons employed on contingent force at public buildings, etc.—Continued.

Location.	Building.	Name and position.	Days' service.	Pay per diem.	Total pay.
Port Townsend, Wash.	Custom-house, etc..	E. W. Devoe, superintendent	$91	$6.00	$546.00
Do.....	....do	W. Bowen, clerk	67	4.00	268.00
Pensacola, Fla...	Court-house, etc....	C. H. Overman, superintendent	230	7.00	1,610.00
Do.....	....do	V. Fauria, night watch.....	230	2.00	460.00
Do.....	....do	J. F. Simpson, clerk	131	5.00	655.00
Quincy, Ill	Court-house and post-office.	H. Chatten, superintendent.....	365	7.00	2,555.00
Do.....	....do	C. W. Hilborn, clerk.....	158	4.00	632.00
Do.....	... do	W. Hudnall, clerk.....	155	4.00	620.00
Do.....	....do	A. J. Chatten, night watchman	334	2.00	688.00
Reading, Pa	....do	G. W. Garst, superintendent.....	75	6.00	450.00
Do.....	....do	E. R. Gerber, clerk.....	47	4.90	188.00
Do.....	... do	C. Reiner, draughtsman	22	3.00	66.00
Richmond, Va. ..	Custom-house, etc..	C. W. Allen, superintendent	365	6.00	2,190.00
Do.....	....do	W. A. Chesterman, foreman	200	4.50	900.00
Do.....	... do	C. Ruehrmund, draughtsman.....	311	4.00	1,244.00
Do.....	....do	J. F. Powell, clerk	311	3.50	1,088.50
Rochester, N. Y..	Court-house and post-office.	O. Knebel, superintendent.....	365	7.00	2,555.00
Do.....	....do	J. M. White, clerk.....	286	5.00	1,430.00
Do.....	....do	W. Carroll, foreman.....	145	5.00	725.00
Syracuse, N. Y...	....do	A. L. Merrick, superintendent	320	7.00	2,310.00
Do.....	....do	M. Z. Havens, clerk.....	283	4.00	1,132.00
Do.....	....do	T. Nesdall, foreman	283	4.00	1,132.00
Do.....	....do	G. W. Herrick, night watchman	330	2.00	660.00
Do.....	....do	J. Butler, day watchman	123	2.00	246.00
Do.....	....do	I. J. Tebeau, draughtsman	207	2.00	414.00
Saint Louis, Mo..	Old custom-house, repairs.	J. H. McNamara, superintendent	64	6.00	384.00
Do.....	....do	R. Havens, porter.....	*4	2.00	8.00
Shreveport, La ..	Court-house and post-office.	W. S. Allen, superintendent.....	304	6.00	1,824.00
Do.....	....do.....	T. B. Gannon, clerk	208	4.00	832.00
Saint Joseph, Mo	Post-office, etc	G. R. Mann, superintendent.....	365	8.00	2,920.00
Do.....	....do	J. O. Starks, clerk.....	313	4.50	1,408.50
Do.....	....do	C. Nowland, foreman.....	250	4.50	1,125.00
Do.....	....do	L. Mosely, porter and messenger.....	117	1.50	175.50
Do.....	....do	A. Noell, porter and messenger	182	1.50	273.00
San Antonio, Tex	Court-house and post-office.	J. R. Gordon, superintendent	22	6.00	132.00
Springfield, Ohio.	Post-office, etc	C. A. Cregar, superintendent	74	6.00	444.00
Terre Haute, Ind.	....do	B. F. Havens, superintendent	365	6.00	2,190.00
Toledo, Ohio.....	Custom-house, etc...	W. B. Bacon, superintendent.....	365	7.00	2,555.00
Do.....	....do	O. J. Hopkins, clerk.....	105	4.00	1,460.00
Do.....	....do	.....do	208	5.00	
Do.....	....do	I. Church, foreman.....	105	4.00	1,460.00
Do.....	....do	.....do.....	208	5.00	
Do.....	....do	D. Leary, night watchman.....	341	2.00	724.00
Do.....	....do	D. Leary, day watchman.....	24	1.75	
Do.....	....do	J. O'Connor, day watchman.....	123	1.50	498.50
Do	....do	.....do.....	152	1.75	
Do.....	....do	J. O'Connor, night watchman.....	24	2.00	
Do.....	....do	J. Reinhart, Sunday watchman	9	1.75	15.75
Tyler, Tex.....	Court-house and post-office.	J. O. Scott, superintendent	365	6.00	2,190.00
Do.....	....do	R. F. Walker, clerk	184	4.00	736.00
Waco, Tex	....do	W. W. Larmour, superintendent	365	6.00	2,190.00
Do.....	....do	M. M. Boggers, clerk.....	244	4.00	976.00
Wichita, Kans...	....do	W. A. Ritchie, superintendent	224	6.00	1,344.00
Do.....	....do	R. M. Durham, clerk	190	4.00	760.00
Do.....	....do	F. C. Willower, watchman	61	2.00	122.00
Washington, D.C.	Treasury silver vault	J. J. Mitchell, superintendent.....	35	6.00	150.00

*Weeks.

50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 27.

INTERNATIONAL EXPOSITION OF LABOR.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

TRANSMITTING

A report from the Secretary of State, relating to an invitation to this Government to appoint a delegate or delegates to the International Exposition of Labor to be held in April, 1888, at Barcelona, Spain.

DECEMBER 19, 1887.—Referred to the Committee on Foreign Affairs and ordered to be printed.

To the Senate and House of Representatives:

I transmit herewith a report from the Secretary of State, in relation to an invitation which has been extended to this Government to appoint a delegate or delegates to the International Exposition of Labor to be held in April, 1888, at Barcelona, Spain, and commend its suggestions to the favorable attention of Congress.

GROVER CLEVELAND.

EXECUTIVE MANSION,
December 19, 1887.

To the PRESIDENT:

I transmit herewith a copy of a note to this Department from Mr. de Muruaga, the Spanish minister at this Capital, extending an invitation to this Government to participate by one or more delegates or commissioners in the International Exposition of Labor at Barcelona, Spain, which will be opened in the month of April, 1888.

I respectfully recommend that the inclosure herewith may be communicated to Congress, to the end that provision may be made for the appointment and proper compensation of one or more delegates to this exposition on the part of the United States.

Respectfully submitted.

T. F. BAYARD.

DEPARTMENT OF STATE,
December 9, 1887.

[Translation.]

LEGATION OF SPAIN,
Washington, October 6, 1887.

The undersigned, envoy extraordinary and minister plenipotentiary of Her Majesty the Queen Regent of Spain, has the honor to state to the honorable T. F. Bayard, Secretary of State, that the month of April of next year being fixed on as the period for inaugurating the International Exposition at Barcelona, the Government of Her Majesty would be glad to see the United States take part in it officially, by sending, if not inconvenient, Federal delegates or commissioners to study its various exhibits, and invites at the same time the artisans and manufacturers of the Union to assist at that great competition of labor.

The said exhibition, although it originated in the private initiative of the laborious sons of Cataluña, may now be considered as official, owing to the support and protection accorded to it by Her Majesty's Government.

The undersigned minister incloses a copy of the general regulations and avails himself of this occasion to renew, etc.

E. DE MURUAGA.

Hon. T. F. BAYARD,
Secretary of State.

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50TH CONGRESS, 1st Session. } HOUSE OF REPRESENTATIVES. { EX. DOC. No. 28.

CENTENARY OF THE FOUNDING OF NEW SOUTH WALES.

MESSAGE

FROM THE

PRESIDENT OF THE UNITED STATES,

TRANSMITTING

A report from the Secretary of State, relating to the invitation from Her Britannic Majesty to this Government to participate in the international exhibition to be held at Melbourne in 1888.

DECEMBER 19, 1887.—Referred to the Committee on Foreign Affairs and ordered to be printed.

To the Senate and House of Representatives:

I transmit herewith a report from the Secretary of State, in relation to the invitation from Her Britannic Majesty to this Government to participate in the international exhibition which is to be held at Melbourne in 1888, to celebrate the centenary of the founding of New South Wales, the first Australian colony.

GROVER CLEVELAND.

EXECUTIVE MANSION,
December 19, 1887.

To the President:

I submit herewith a copy of a note to this Department from Sir Lionel West, Her Britannic Majesty's minister at this capital, extending an invitation to this Government to participate in the international exhibition which is to be held at Melbourne, 1888, to celebrate the centenary of the founding of New South Wales, the first Australian colony.

As our social and commercial relations are daily becoming more intimate with the kindred people inhabiting Australia, it would seem to be very appropriate that this country should officially take part in an exhibition which is intended to commemorate such an important event as the founding of the first of those Australian commonwealths which are now so great and prosperous. Moreover, as Australia was extensively represented in our Centennial Exhibition held at Philadelphia in 1876, it is very proper that we should reciprocate by accepting the invitation to take part in the similar exhibition to be held at Melbourne. I therefore respectfully recommend that the accompanying papers be

communicated to Congress, with the suggestion that the invitation be accepted and that the sum of $50,000 be appropriated to defray the expenses of a commission to represent the United States at the exhibition.

This Department is advised that many American manufacturers have already made application for space in the Melbourne exhibition in expectation of the appointment of a commission to represent this country there. As it appears from Sir Lionel West's note of the 21st ultimo that the time for making applications for space for exhibitors will expire on the last day of the present month, it will be necessary for Congress to take very prompt action in order to prevent serious injury to American interests in the premises.

Respectfully submitted.

T. F. BAYARD.

DEPARTMENT OF STATE,
Washington, December 19, 1887.

No. 1.

Sir Lionel West to Mr. Bayard.

WASHINGTON, *June* 12, 1887. (Received June 13.)

SIR: I have the honor to inclose to you herewith copies of a prospectus relating to the Melbourne Centennial Exhibition, which it is proposed to hold in 1888, and to state that the Marquis of Salisbury has requested me to ask that publicity may be given to the same. I am further requested to add that the government of the colony would be much gratified if the United States Government should see fit to be represented at this exhibition, and to state that Her Majesty's Government has decided to issue a royal commission for it.

I have, &c.,

L. S. SACKVILLE WEST.

CENTENNIAL INTERNATIONAL EXHIBITION, MELBOURNE, 1888.

EXECUTIVE COMMISSIONERS.

President.—His honor George Higinbotham, chief justice of the supreme court of the colony of Victoria.

Vice-presidents.—The honorable Sir James MacBain, knight, president of the legislative council; the honorable Peter Lalor, M. P., speaker of the legislative assembly; the honorable Sir William John Clarke, baronet, M. L. C.; Colonel the honorable Frederick Thomas Sargood, C. M. G., M. L. C., president of the Melbourne Chamber of Commerce.

Members.—The honorable James Munro, M. P.; the honorable William Mountford Kinsey Vale, treasurer to the commissioners; Joseph Bosisto, esq., C. M. G., M. P.; Robert Murray Smith, esq., C. M. G.; William Cain, esq., J. P., mayor of the city of Melbourne; Thomas Houlden Thompson, esq., J. P., mayor of the city of Ballarat; Patrick Hayes, esq., J. P., mayor of the city of Sandhurst; Lambton L. Mount, esq., president of the Victorian Chamber of Manufactures; William Arthur Trenwith, esq., president of the Melbourne Trades Hall Council; John Blyth, esq., J. P.; Henry Byron Moore, esq.

Secretary.—George T. A. Lavater, esq.

COMMISSION.

By his excellency Sir Henry Brougham Loch, knight commander of the most honorable Order of the Bath, governor and commander-in-chief in and over the colony of Victoria and its dependencies, etc.; to the honorable George Higinbotham, chief justice of the colony of Victoria; the honorable Sir James MacBain, knight, president of the legislative council of the said colony; the honorable Peter Lalor, speaker of the legislative assembly of the said colony; the honorable Sir William John Clarke baronet, M. L. C.; Colonel the honorable Frederick Thomas Sargood, C. M. G., M. L. C., president of the Melbourne Chamber of Commerce; the honorable James Munro, M. L. A.; the honorable William Mountford Kinsey Vale; Joseph Bosisto, esq., C. M. G., M. L. A.; Robert Murray Smith, esq., C. M. G.; William Cain, esq., J. P., mayor of the city of Melbourne; Thomas Houlden Thompson, esq., J. P., mayor of the city of Ballarat; Patrick Hayes, esq., J. P., mayor of the city of Sandhurst; Lambton L. Mount, esq., president of the Victorian Chamber of Manufactures; William Trenwith, esq., president of the Melbourne Trades Hall Council; John Blyth, esq., J. P.; and Henry Byron Moore, esq., greeting:

Whereas it is deemed advisable to hold an international exhibition of works of industry and art at Melbourne, in the year of our Lord one thousand eight hundred and eighty-eight, in commemoration of the centenary of the founding of the first colony of Australia, to be called "The Centennial International Exhibition, Melbourne, 1888": Know ye that by the power and authority vested in me by the act numbered four hundred and twenty-two, I, the governor of the said colony, with the advice of the executive council thereof, relying on your loyalty, integrity, learning, and ability, have constituted and appointed, and by these presents do constitute and appoint you, the said George Higinbotham, Sir James MacBain, Peter Lalor, Sir William John Clarke, Frederick Thomas Sargood, James Munro, William Mountford Kinsey Vale, Joseph Bosisto, Robert Murray Smith, William Cain, Thomas Houlden Thompson, Patrick Hayes, Lambton L. Mount, William Trenwith, John Blyth, and Henry Byron Moore, to be commissioners to take measures for the holding of such international exhibition, and to carry out and superintend such exhibition, and for the erecting, altering, and maintaining of suitable grounds and buildings for the purposes of such exhibition; you keeping the entire control and management thereof until otherwise determined, and for appointing and regulating the charges for admission to such buildings, premises, or grounds, or the rent or hire of any part thereof or otherwise, and the application of the proceeds towards the objects and the expenses of the said exhibition; and for appointing the purposes of public enjoyment and entertainment for which such buildings, premises, and grounds, or any part thereof, may be used and applied; and for obtaining such exhibits as may, in your judgment, be necessary to illustrate the progress of industry and art elsewhere; and for securing the most effective display of all articles sent for public exhibition, their safe custody, their due return to their owners, or their disposal otherwise, as may be arranged; and for determining as to the nature, number, and value of the prizes to be awarded to the exhibitors and the impartial distribution thereof; and generally to do and execute all other matters and things whatsoever deemed necessary by you for the full accomplishment of the duties entrusted to you by this commission: And further, I do hereby, with the advice aforesaid, constitute and appoint you, the said George Higinbotham, to be president, and you, the said Sir James MacBain, Peter Lalor, Sir William John Clarke, and Frederick Thomas Sargood, to be the vice-presidents of this commission: And do further constitute and appoint you, the said commissioners, to be also the executive commissioners for the said exhibition, and for your assistance in the due execution of this commission I do hereby appoint George Theodore Adams Lavater, esq., to be secretary to this commission. And lastly, with the advice aforesaid, I do, by these presents, ordain that this commission shall continue in full force and virtue until otherwise determined; and that you, the said commissioners, or any five or more of you, shall and may from time to time, and at any place or places, proceed in the execution thereof, and of every matter and thing therein contained, although your proceedings may not be continued from time to time by adjournment.

Given under my hand and the seal of the colony, at Melbourne, in the said colony, this sixth day of January, in the year of our Lord one thousand eight hundred and eighty-seven, and in the fiftieth year of Her Majesty's reign.

[L. S.] HENRY B. LOCH.

By his excellency's command.

ALFRED DEAKIN,
Chief Secretary.

COMMITTEES.

The president, vice-presidents, and treasurer are *ex officio* members of all committees.

1. *Finance:* The president, chairman; Hon. W. M. K. Vale, treasurer; Hon. J. Munro, M P.. John Blyth, esq., J. P.

2. *Building:* W. Cain, esq., J. P., chairman; L. L. Mount, esq., Hon. J. Munro, M. P., John Blyth, esq., J. P., T. H. Thompson, esq., J. P.

3. *Advertising and Printing:* Hon. J. Munro, M. P., chairman; W. A. Trenwith, esq., John Blyth, esq., J. P., L. L. Mount, esq.

The government of Victoria having determined to hold an exhibition of arts, manufactures, agricultural and industrial processes and products of all nations during the year 1888, to celebrate the centenary of the founding of New South Wales, the first Australian colony, his excellency Sir Henry Brougham Loch, knight commander of the most honorable Order of the Bath, governor and commander-in-chief in and over the colony of Victoria and its dependencies, etc., did, on the 6th day of January, 1887, by and with the advice of the executive council, issue under the seal of the colony of Victoria a commission authorizing measures to be taken for the holding of such exhibition, and for the carrying out and superintending of the same.

In accordance with the powers vested in them by the aforesaid commission, the executive commissioners have decided to open the Centennial International Exhibition, Melbourne, 1888, on the 1st day of August, 1888, the said exhibition to be kept open for six months, and closed on the 31st day of January, 1889.

The exhibition will be held in buildings which have been specially erected for exhibition purposes, situated in the Carlton Gardens, in the city of Melbourne, and in such other buildings and grounds attached thereto as may be found to be required; and it is intended that the exhibition shall be open in the evening as well as during the day.

Acting under the powers conferred upon them, the commissioners desire to invite the British, foreign, and colonial Governments to take part in this exhibition, and they trust that steps will be at once taken for the display of complete and thoroughly representative exhibits from every country and colony.

During the year 1885, Australasia, with a population of 3,500,000, imported from Great Britain goods to the amount of £32,000,000. The United States, France, and Germany, whose combined populations number 133,000,000, imported during the same period, from Great Britain, to the amount of £53,000,000. Calculated at per head of the population, Australasia therefore imported nearly 23 times as much as the above-named countries combined; and this in addition to a large and increasing trade with other countries.

The mileage length of railways opened for traffic in the Australasian colonies amounts to 7,700 miles, and when the lines further authorized and now in course of construction are completed, they will reach a total length of 10,000 miles.

Already the capital cities of South Australia, New South Wales, and Victoria are connected by railway, the distance from Adelaide to Sydney, *via* Melbourne, being 1,100 miles. Between Sydney and Brisbane, the capital city of Queensland, a further distance of 710 miles, there remain only about 100 miles of railway to be constructed to connect the capitals of the four principal colonies, and as the construction of this portion is now being rapidly proceeded with, there will soon be uninterrupted communication between Adelaide, Melbourne, Sydney, and Brisbane, a distance of 1,800 miles.

In view of the remarkable growth of Australasia in all things relating to population, production, and general distribution of wealth amongst all classes, the facilities for rapid, economical, and easy transit, and its many other advantages, the commissioners confidently invite all desirous of extending their commercial relations with these rapidly extending communities to exhibit the fullest and most complete representations of their raw products, skilled industries, and arts at the Centennial International Exhibition, Melbourne, 1888.

APPLICATIONS FOR SPACE.

(1) Governments intending to take part in this exhibition are requested to forward an intimation to that effect not later than the 31st August, 1887.

(2) Applcations for space with full particulars are invited as early as possible. Copies of the official form of entry can be obtained upon application to the secretary to the commissioners, through the representatives of the country or colony to which the applicants belong. In the event of no representatives being appointed by the country or colony to which an intending exhibitor belongs, he can communicate direct with the secretary. Applications for space should be made not later than the 31st August, 1887. Space assigned to countries and colonies, and not occupied on the 30th June, 1888, will revert to the executive commissioners, and will be subject to rearrangement. Space will not be charged for, but power will be reserved by the executive commissioners to reduce the space allotted to any Government or any exhibitor, should they deem fit at any time.

(3) British, foreign, and colonial Governments, or commissioners appointed by them, are requested to inform the executive commissioners, Melbourne, not later than the 31st December, 1887, whether they require any increase or diminution of the

space offered them, and the quantity, They are also requested to state whether there will be any exhibits for which special space should be provided, together with a description showing their nature and bulk.

(4) Before the 31st May, 1888, the representatives of countries or colonies should furnish, for the approval of the executive commissioners, approximate plans showing the manner in which they propose to allot the space assigned to them, together with lists of their exhibitors, and any other information necessary for the compilation of the official catalogue. (*Vide* No. 13.)

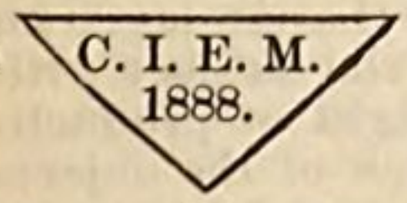
SHIPMENT OF EXHIBITS.

(5) Commissioners representing countries or colonies, and private exhibitors whose countries are not officially represented, but to whom space has been allotted, may adopt one of two courses, viz, (*a*) they can ship their exhibits direct to Melbourne, and make their own arrangements for their shipment, reception, and exhibition; (*b*) or consign their exhibits, freight and expenses prepaid, to the secretary Centennial International Exhibition 1888, Melbourne, Australia, with specific instructions as to what is desired. Where it is found necessary to incur expenses on exhibits consigned to the secretary, such expenses will be a first charge on such exhibits.

MARKS AND ADDRESS ON PACKAGES.

(6) Packages forwarded from countries and colonies represented at the exhibition should be addressed to the commissioner for ——, Centennial International Exhibition, 1888, Melbourne, Victoria, Australia, and the following information must be written on the outside of each package: (1) The country from which the package comes; (2) name or firm of exhibitor; (3) address of the exhibitor; (4) group and class to which exhibits belong; (5) total number of packages sent by same exhibitor; (6) serial number of that particular package. Each package must contain a list of contents.

Packages containing goods intended for the exhibition must likewise have painted on them, as a distinctive mark, the following letters and figures within a triangle:

thus 

Packages from foreign countries must also be marked with the colors and devices of their national flag. Foreign commissioners are particularly requested to send to the executive commissioners, Melbourne, as soon as possible, a specification of the packages forwarded, with their distinguishing marks.

CUSTOMS DUTIES, ENTRIES, ETC.

(7) Exhibits will be admitted free of duty for the purpose of exhibition. Customs entries, transportation, receiving, unpacking, and arranging the products for exhibition must be undertaken by the exhibitor at his own expense.

TRANSPORT.

(8) No charge will be made for carriage of goods intended for exhibition over the railway lines.

Arrangements will be made by which all goods intended for exhibition can be carted from the wharves, or the several railway stations, to the exhibition grounds at a fixed scale of charges.

REMOVAL OF GOODS.

(9) The removal of goods, except under special circumstances, will not be permitted during the period the exhibition is open. Delivery of exhibits sold will not be allowed until after the close of the exhibition. Special permits for the sale and delivery of goods and articles manufactured in and during the progress of the exhibition may be given by the executive commissioners, should they deem fit.

PROTECTION TO INVENTORS AND OTHERS.

(10) The protection of inventions capable of being patented, and of designs, is secured by the patent laws of Victoria. No work of art, nor any article whatever, exhibited in the buildings, parks, or gardens, may be drawn, copied, or reproduced in any manner whatsoever without the permission of the exhibitor. The executive commissioners reserve to themselves the right of authorizing the production of general views.

Sketches, drawings, photographs, or other reproductions of articles exhibited will only be allowed upon the consent of the exhibitor and the approval of the executive commissioners; but views of portions of the building may be taken upon the sanction of the executive commissioners alone.

GOODS REQUIRING SPECIAL WORK OR ACCOMMODATION.

(11) The placing and fixing of heavy articles, requiring extra foundations or adjustment, should begin by special arrangement as soon as the progress of the work upon the exhibition buildings will permit. The general reception of articles in the exhibition buildings will commence on the 1st May, 1888, and no articles will be admitted after the 15th July, 1888. The plans for the display and accommodation of objects that require either special arrangements or exceptional works for their display must receive the approval of the executive commissioners before work is commenced, and all such works must be carried out under the supervision of their officers. The works of general fitting up must be commenced not later than the 1st June, 1888, and the courts must be ready to receive goods before the 1st May, 1888.

The executive commissioners, if they deem fit, will grant permission for the erection of approved special constructions in the buildings or grounds at the cost of the exhibitor.

EXHIBITS NOT FOR COMPETITION.

(12) If exhibits are not intended for competition it must be so stated by the exhibitor, and they will be excluded from examination by the jurors.

OFFICIAL CATALOGUE.

(13) An official catalogue will be published in English by the executive commissioners, by whom the sale of catalogues is reserved. Anything beyond the ordinary description of the exhibit, together with the name of the exhibitor, must be paid for at the rate of 5 shillings per line. Exhibitors desiring to utilize the catalogue for advertising purposes should communicate as early as possible on the subject with the secretary. Each country and colony will, however, have the right of producing at its own expense, but in its own language only, a special catalogue of the objects exhibited in its section. Such catalogue, however, must not be offered for sale in this colony, or be used as a medium for advertising.

GROUPING EXHIBITS.

(14) The representatives of countries and colonies will be allowed to group their exhibits, as they may think fit, in that portion of the exhibition buildings allotted to the country or colony which they represent. The executive commissioners desire, however, that where international courts can be formed, special classes of exhibits of all nations, and of the same character, shall be exhibited together. Victorian exhibits will be grouped in classes, irrespective of districts.

(15) Exhibits from any country or colony whose government is not represented must be classified according to the following groups. The same direction will be followed in the catalogue: (1) Works of art. (2) Education and instruction—apparatus and processes of the liberal arts. (3) Furniture and accessories. (4) Fictile manufactures, glass, pottery, etc. (5) Textile fabrics, clothing, and accessories. (6) Raw and manufactured processes and products. (7) Machinery—apparatus and processes used in the mechanical industries. (8) Alimentary products. (9) Sanitation, medicine, hygiene, and public relief. (10) Agriculture and associated industries. (11) Horticulture. (12) Mining industries—machinery, processes, and products.

Any expenses incurred by the executive commissioners in the display and exhibition of these goods will be made a first charge upon such goods.

Each of these groups is divided into classes, according to the system of general classification annexed to these regulations, in an appendix, which includes for each class an enumeration of the nature of the objects which it will comprise.

MOTIVE POWER FOR EXHIBITS.

(16) Motive power will be supplied to suitable exhibits free on application to the executive commissioners, but the latter reserve to themselves the power to reduce the amount asked for, or to make a charge for a certain portion of the motive power supplied, if they consider necessary. The executive commissioners desire to encourage the display of machinery in motion and of all descriptions of manufactures, etc., in progress, and they will endeavor to provide adequate power to meet all reasonable demands. By the introduction of steam-power it is proposed to afford facilities for

presenting not only the machinery for any given manufactures, but also the processes of manufacture. Requests for motive power must be made to the executive commissioners prior to 31st March, 1888.

(17) All shafting, pulleys, belting, connections, etc., for the transmission of power from the main shafting must be provided by and at the cost of the exhibitor.

(18) It is further intended that space shall be afforded for the production of interesting objects by manual labor.

FITTINGS, ETC.

(19) Exhibitors must provide at their own cost all show-cases, shelving, counters, fittings, etc., which they may require.

RIGHT TO REJECT EXHIBITS.

20) The executive commissioners reserve the right of rejecting or returning any proposed exhibit. Articles that are in any way dangerous, or offensive, or injurious to public decency and morality, will not be admitted into or allowed to be exhibited in the exhibition.

WORKS OF ART.

(21) The following special regulations are framed for the reception and admission of works of art. The works admissible include the five classes mentioned as follows: (1) Paintings. (2) Drawings, water-colors, crayon drawings, miniatures, enamels, porcelain, designs in glass and clay, designs for stained-glass windows, and mosaic work. (3) Sculpture and die-sinking and engraving on precious stones. (4) Architectural and engineering drawings and models. (5) Engraving and lithography.

The following are excluded: (1) Unframed pictures or drawings. (2) Sculpture in unbaked clay.

The duty of deciding upon the admission of works of art will devolve upon a special committee. Suitable space, which will be lighted by electricity, will be reserved for the exhibition of paintings. Other regulations will give information as to the dispatch and reception of works of art.

FIRE, ACCIDENTS, ETC.

(22) The executive commissioners will take precautions for the safe preservation of all objects in the Exhibition, but will be in no way responsible for damage or loss of any kind, or accidents by fire or otherwise, however caused. In order, however, to reduce the danger of fire to a minimum, a special fire brigade will be formed, and be available, in connection with the Exhibition, from the time of the reception of exhibits to its close.

INSURANCE, ETC.

(23) Facilities will be afforded the representatives of countries and colonies and private exhibitors for insuring their goods, and they may also employ watchmen, at their own expense, to guard their goods during the hours the Exhibition is open to the public. The appointment of such watchmen will be subject to the approval of the executive commissioners. These persons must wear a special dress or distinctive badge.

AWARDS.

(24) The following is the system under which the awards will be made:

The awards will be based upon written reports adopted by the jurors.

The jurors will be selected for their qualifications and character, and shall be experts in the departments to which they are especially assigned; the British, foreign, and colonial jurors shall be nominated by the representatives of each country or colony exhibiting, and, if approved of, will be appointed by the executive commissioners, who will appoint those for Victoria.

Jurors will be reimbursed such personal expenses as may be allowed by the executive commissioners.

The jurors' reports and the executive commissioners' awards will be based upon the inherent and comparative merits of the individual exhibits, the elements of merit being held to include considerations relating to originality, invention, discovery, utility, quality, skill, workmanship, fitness for the purposes intended, adaptation to public wants, economy, cost, and importance of interests involved.

Each report must be delivered to the secretary to the executive commissioners as soon as completed.

Awards will consist of gold, silver, and bronze medals, and certificates of honorable mention, together with a special report of the jurors on the subject of the award. A certificate will accompany each medal.

Each exhibitor shall have the right to produce and publish the report awarded to him, but the executive commissioners reserve the right to publish and dispose of all reports in any manner they may think best for public information.

(25) Immediately after the close of the Exhibition, exhibitors or their duly appointed agents shall remove their effects, and complete such removal by the 31st March, 1889. Goods then remaining will be removed by the orders of the executive commissioners, and sold by auction, or otherwise disposed of, under the direction of the executive commissioners, and the net proceeds handed to the exhibitors or their duly appointed agents.

(26) Every person who becomes an exhibitor thereby acknowledges, and undertakes to observe, the rules and regulations established from time to time for the government of the Exhibition.

(27) The executive commissioners reserve the right to alter, explain, amend, or add to these regulations, at any time, whatever may be deemed necessary.

Information upon any question of details can be obtained upon application to the agent-general for Victoria, 8 Victoria Chambers, Victoria street, Westminster, London, S. W., or to the executive commissioners, Centennial International Exhibition, 1888, Melbourne, Australia.

Regulations concerning the dispatch, reception, arrangement, and return of the goods exhibited, and disposal of space.

(1) Every person admitted as an exhibitor will receive, in Melbourne, and with the least possible delay, an exhibitor's ticket, showing his rotation number and the dimensions of the space allotted to him.

He will receive at the same time printed labels to be affixed to the packages he may send to the exhibition.

(2) The labels supplied to exhibitors will be printed on paper of different colors, according to the group to which the products to be exhibited may belong.

The conventional colors adopted are as follows:

Group 1. (Works of art)..... Pink
Group 2. (Education and instruction, apparatus and processes of the liberal arts)..... White.
Group 3. (Furniture and accessories)..... Blue.
Group 4. (Fictile manufactures, glass, pottery, etc.)..... Buff.
Group 5. (Textile fabrics, clothing and accessories)..... Bright yellow.
Group 6. (Raw and manufactured processes and products)..... Brown.
Group 7. (Apparatus and processes used in the mechanical industries)..... Red.
Group 8. (Alimentary products)..... Violet.
Group 9. (Sanitation, medicine, hygiene, and public relief)..... Black.
Group 10. (Agriculture and associated industries)..... Dark green.
Group 11. (Horticulture)..... Light green.
Group 12. (Mining industries—machinery, processes, and products)..... Gray.

(3) The commissioners place at the disposal of countries and colonies all information and plans which may be useful for their arrangements.

(4) Exchanges of space can not be made without the consent of the executive commissioners.

(5) Exhibitors will not have to pay rent for the space occupied by them in the exhibition. The flooring will be provided in sound condition and ready for use within the whole of the main building; but the flooring must not be altered, removed, or strengthened for the exhibition of machinery, convenience of arrangement, or any other purpose, except with the consent of the executive commissioners, and at the expense of the exhibitors.

(6) The spaces reserved outside the exhibition allotments being strictly calculated with a view to the necessities of circulation, packages and empty cases will not be allowed to remain there.

Cases must, therefore, be unpacked as early as possible after their reception, and the empty cases at once taken away by the exhibitors or their agents.

Should the exhibitors neglect to carry out in the manner thus indicated the unpacking of the goods and the removal of the empty cases, the work will be undertaken by the executive commissioners, but in no case will the commissioners incur any responsibility whatsoever in the execution of this duty. The commissioners will have nothing to do with the warehousing and preservation of the empty cases; neither have any arrangements been made, nor any space reserved, for the purpose. Exhibitors who may be unable to provide for the removal and preservation of their empty cases are advised to communicate with the secretary.

GENERAL ARRANGEMENTS.

(7) Certain products, which it may be found impossible to display in the main buildings, will in some exceptional cases be exhibited in the surrounding parks and gardens, in buildings erected for the purpose.

(8) With regard to the Victorian section, the commissioners will place themselves in communication with the committees established in each locality. The duties of these committees will be: (1) To make known the rules concerning the exhibition, and to distribute the forms of application for space, as well as all other documents relating to the exhibition. (2) To point out as soon as possible the principal artists, agriculturists, and manufacturers whose exhibits would appear to be particularly calculated to promote the success of the undertaking. (3) To encourage the exhibition of the manufactures, and of the mineral, pastoral, agricultural, and horticultural products of the district, and to accredit to the commissioners the delegate charged with their representation.

(9) Spirits or alcohol, oils and essences, corrosive substances, and generally all substances which might spoil other articles or inconvenience the public, can only be received in solid and suitable vessels of small size.

Percussion caps, fireworks, chemical matches, and similar articles can only be received when made in imitation and deprived of all inflammable ingredients.

(10) Exhibitors of objects of a disagreeable nature, or such as may be prejudicial to health, will be bound at all times to conform to such precautionary measures as may be considered necessary.

(11) The commissioners reserve the absolute right to cause the removal of any article whatever, if, on account of its nature or appearance, they deem it advisable to do so.

(12) All goods must be exhibited under the name of the person who has signed the application for admission.

(13) Exhibitors are entitled to insert after their name or that of their firm the names of their assistants of every class and grade who may have taken part in the production of the goods exhibited.

(14) Exhibitors are particularly requested to mark the trade price of the articles exhibited, so as to facilitate the judgment of the jury, as well as for the information of visitors.

(15) Persons desirous of exhibiting articles not mentioned in the general classification may apply to the executive commissioners.

ADMINISTRATION.

(16) A general supervision will be established for the prevention of robbery and embezzlement.

(17) It must be distinctly understood that the commissioners decline all responsibility for any theft or embezzlements which may be committed.

(18) In the Victorian section the exhibitors of each class must arrange among themselves as to the organization of a staff of attendants independent of the general supervision established by the commissioners. Private agents of this description must be approved by the commissioners, and must wear badges bearing the number of the class to which they will be attached.

(19) All communications relating to the exhibition must be addressed THE EXECUTIVE COMMISSIONERS, CENTENNIAL INTERNATIONAL EXHIBITION 1888, Melbourne, Australia.

SYSTEM OF GENERAL CLASSIFICATION.

FIRST GROUP.—*Works of art.*

Class 1.—*Oil paintings.*—Paintings on canvas, on panel, and on other grounds.

Class 2.—*Various paintings, drawings, etc.*—Miniatures, water-color paintings, pastels, and drawings of every kind; paintings on enamel, earthenware, and porcelain; designs in glass and clay; cartoons for stained glass windows and frescoes, etc.

Class 3.—*Sculpture and die-sinking.*—Sculpture of all kinds, chased and reponssé work. Medals, cameos, engraved stones. Niello work, etc.

Class 4.—*Architectural and engineering drawings and models.*—Studies and details. Elevations and plans. Restorations based upon existing ruins or documents, etc.

Class 5.—*Engravings and lithographs.*—Engravings, colored engravings. Lithographs executed with pencil and with brush, chromo-lithographs, etc.

SECOND GROUP.—*Education and instruction; apparatus and processes of the liberal arts.*

Class 6.—*Education of children, primary instruction, instruction of adults.*—Plans and models of orphan asylums, infant schools; system of management and furniture of such establishments; appliances for instruction suitable for the physical, moral, and intellectual training of the child previous to its entering school. Plans and models of scholastic establishments for town and country; system of management, and furniture for these establishments. Appliances for instruction; books, maps, apparatus, and models. Plans and models of scholastic establishments for adult and professional instruction. System of management and furniture for these establishments. Appliances for adult and professional instruction. Appliances for the elementary teaching of music, singing, foreign languages, book-keeping, political economy, practical agriculture and horticulture, technology, and drawing. Appliances adapted to the instruction of the blind and of deaf mutes. Works of pupils of both sexes. Libraries and publications.

Class 7.—*Organization and appliances for secondary instruction.*—Plans and models of establishments for secondary instruction, lyceums, grammar schools, colleges, industrial and commercial schools. Arrangement and furniture of such establishments. Collections, classical works, maps and globes. Appliances for technological and scientific instruction, and for teaching the fine arts, drawing, music, and singing. Apparatus and methods for instruction in gymnastics, fencing, and military exercises.

Class 8.—*Organization, methods, and appliances for superior instruction.*—Plans and models of academies, universities, medical schools, technical and practical schools, schools of agriculture, observatories, scientific museums, amphitheaters, lecture-rooms, laboratories for instruction and research. Furniture and arrangement of such establishments. Apparatus, collections, and appliances intended for higher instruction and scientific research. Special exhibitions of learned, technical, agricultural, commercial, and industrial societies and institutions. Scientific expeditions.

Class 9.—*Printing, books.*—Specimens of typography; autographic proofs; lithographic proofs, black or colored; proofs of engravings. New books and new editions of books already known; collections of works forming special libraries; newspapers; periodical publications. Drawings, atlases, and albums.

Class 10.—*Stationery, book-binding, painting and drawing materials.*—Paper; card and pasteboard; inks; chalks; pens; pencils; pastels; all things necessary for writing-desks and offices; inkstands; apparatus for weighing letters, etc.; copying presses. Objects made of paper: Lamp shades, lanterns, flower-pot covers. Registers, copy-books, albums, and memorandum books; bindings, loose covers for books, cases, etc. Various products used in water-color painting and tinting; colors in cakes, pastels, bladders, tubes, and shells. Instruments and apparatus for the use of painters, draughtsmen, engravers, and modelers.

Class 11.—*General application of the arts of drawing and modeling.*—Designs for industrial purposes; designs obtained, reproduced, or reduced by mechanical processes. Decorative paintings, lithographs, chromo-lithographs, or engravings for industrial purposes. Models and small articulated wooden models of figures, ornaments, etc. Carvings. Cameos, seals, and various objects decorated with engraving. Objects modeled for industrial purposes produced by mechanical processes, reductions, photo-sculpture, etc. Casts.

Class 12.—*Photographic proofs and apparatus.*—Photographs on paper, glass, wood, stuffs, and enamel. Heliographic engravings, lithographic proofs. Photolithographic proofs, photographic stereotypes, stereoscopic proofs, and stereoscopes. Enlarged photographs. Color photographs. Instruments, apparatus, and chemicals necessary for photography. Materials and appliances used in photographic studios.

Class 13.—*Musical instruments.*—Non-metallic wind instruments: With common mouth-pieces, with reeds with or without air reservoirs. Metallic wind instrument, simple, with lengthening pieces, with slides, with piston, with keys, with reeds. Wind instruments with key-boards: Organs, accordions, etc. Stringed instruments played with the fingers, or without key-boards. Stringed instruments with key-boards: Pianos, etc. Instruments played by percussion or friction. Automaton instruments, barrel organs, bird organs. Separate parts of musical instruments and orchestral appliances.

Class 14.—*Mathematical and philosophical instruments.*—Apparatus and instruments used for mathematical purposes. Apparatus and instruments illustrating practical geometry, land-surveying, topography and geodesy; compasses, calculating machines, levels, mariners' compasses. Apparatus and instruments for measurement, verniers, micrometric screws, dividing machines, etc.; scales for scientific uses. Optical instruments. Astronomical instruments. Physical and meteorological instruments, etc. Instruments and apparatus requisite for laboratories and observatories. Weights and measures of various countries.

Class 15.—*Maps and geographical and cosmographical apparatus.*—Topographical, geographical, geological, hydrographical, astronomical, and photographic maps, atlases, etc. Physical maps of every kind. Plans in relief. Terrestrial and celestial globes and spheres. Statistical works and tables. Tables and ephemerides for the use of astronomers and sailors.

THIRD GROUP.—*Furniture and accessories.*

Class 16.—*Furniture.*—Sideboards, book-cases, tables, dressing-tables, beds, sofas, couches, billiard-tables, etc.

Class 17.—*Upholsterers' and decorators' work.*—Bed furniture, stuffed chairs, canopies, curtains, tapestry and other hangings. Decorative furniture made of costly stones and substances. Composition ornaments and objects molded in plaster carton-pierre, papier-mâché, etc. Frames. Paintings and decorations for churches and houses.

Class 18.—*Carpets, tapestry, and other stuffs for furniture.*—Carpets and rugs, moquettes, tapestry, terry and velvet pile, etc. Felt carpets, matting, etc. India-rubber floor-cloth, etc. Furniture stuffs of cotton, wool, or silk, plain or figured. Horse-hair fabrics and leather cloths, moleskins, etc. Leather for hangings, for covering furniture, etc. Oil-cloths.

Class 19.—*Paper-hangings.*—Printed paper-hangings. Flock, marbled, veined paper, etc. Paper for covering, book-binding, etc. Artistic papers. Varnished and enamelled paper. Imitations of wood and of leather. Painted or printed blinds.

Class 20.—*Cutlery.*—Knives, penknives, scissors, razors, etc. Cutlery of every description.

Class 21.—*Goldsmiths' and silversmiths' work.*—Church plate, ornamental plate and table plate, gold and silver toilet articles, writing materials, etc. Electrotypes. Enamels, cloisonné, champlevé.

Class 22.—*Bronzes and various art castings and repoussé work.*—Statues and bas-reliefs in bronze, cast-iron, zinc, etc. Castings coated with other metals by galvanic action. Repoussé work in copper, lead, zinc, etc.

Class 23.—*Clocks and watches.*—Separate parts of clocks of large or small size. Watches, chronometers, pedometers; various time-keepers, etc. Time-pieces and clocks working by springs or weights, regulators, metronomes. Astronomical clocks, marine chronometers; traveling clocks. Alarms, etc. Water clocks and sand glasses. Electric clocks. Turret and church clocks.

Class 24.—*Perfumery.*—Cosmetics and pomatums. Perfumed oils, essences, extracts and scents, aromatic vinegar; almond paste; perfumed powders, pastilles, and scent bags; perfumes for burning. Toilet soap.

Class 25.—*Leather work, fancy articles, and basket work.*—Dressing-cases, work-boxes, small articles of fancy furniture, liqueur-cases, glove-boxes, caskets. Cases and bags, jewel-boxes. Purses, pocket-books, note-books, cigar-cases. Turned, engine-turned, carved, or engraved articles in wood, ivory, tortoise-shell, etc. Snuff-boxes. Pipes. Fancy toilet combs and brushes. Lacquered ware. Fancy basket work; wicker work for bottles; articles in fine straw.

FOURTH GROUP.—*Fictile manufactures; glass, pottery, etc.*

Class 26.—*Crystal, glass, and stained glass.*—Drinking glasses of crystal, cut glass, plated and mounted crystal, etc. Table glass. Common glass bottles. Window and mirror glass. Cast, enamelled, crackled, frosted, and tempered glass. Glass, crystals for optical purposes, ornamental glass, etc. Stained glass. Mirrors, looking glasses, etc. Venetian glass.

Class 27.—*Pottery.*—Biscuit ware, hard and soft paste porcelains. Japanese, Indian, and Chinese porcelain. Fine earthenware with colored glazing, etc. Earthenware biscuit. Terra cotta. Enamelled lava. Bricks and tiles. Stoneware.

FIFTH GROUP.—*Textile fabrics, clothing and accessories.*

Class 28.—*Cotton thread and fabrics.*—Cotton, dressed and spun. Pure cotton fabrics, plain and figured. Mixed cotton fabrics. Cotton velvet. Cotton ribands and tapes.

Class 29.—*Thread and fabrics of flax, hemp, jute, etc.*—Flax, hemp, jute, and other vegetable fibers spun. Linen and drills. Cambric. Linen fabrics mixed with cotton or silk. Fabrics made from vegetable fibers as substitutes for flax and hemp.

Class 30.—*Worsted yarn and fabrics.*—Carded wool, worsted yarn. Muslins de laine, Scotch cashmere, merinos, serges, etc. Ribands and laces of wool, mixed with cotton or thread, silk, or floss silk. Hair tissues, pure or mixed.

Class 31.—*Woolen yarn and fabrics.*—Combed wool and woolen yarn. Cloth and other woolen fabrics. Blankets. Felt of wool or hair for carpets, hats. Shoes. Woolen fabrics, unmilled or slightly milled; flannel, tartans, swansdown.

Class 32.—*Silk and silk fabrics.*—Raw and thrown silk. Floss silk yarn. Silk fabrics, pure, plain, figured, brocaded. Silk fabrics mixed with gold, silver, cotton, wool, thread. Manufactures ot floss silk, pure or mixed. Velvet and plush. Silk ribands, pure or mixed.

Class 33.—*Shawls.*—Woolen shawls, pure or mixed. Cashmere shawls. Silk shawls, etc.

Class 34.—*Lace, net, embroidery, and trimmings.*—Thread or cotton lace made with the distaff, the needle, or the loom. Lace made of silk, worsted, or mohair. Gold and silver lace. Silk and cotton net, plain or figured. Tambour embroidery, crochet-work, etc. Gold, silver, and silk embroidery. Church embroidery. Embroidery, tapestry, and other work done by the hand. Lace-work and trimmings of silk, floss silk, worsted, mohair, horsehair, thread and cotton; laces. Lace-work and trimmings, real or imitation; lace-work for military uniform.

Class 35.—*Hosiery and underclothing and accessories of clothing.*—Hosiery of cotton, thread, wool, cashmere, silk, or floss silk, pure or mixed. Elastic fabrics. Underclothing for men, women, and children; baby linen. Flannel and other woolen garments. Stays, scarves, gloves, gaiters, garters, braces, fans, screens, umbrellas, parasols, walking-sticks, etc.

Class 36.—*Clothing for both sexes.*—Men's clothes; women's clothes. Waterproof clothing. Men and women's head-dresses; artificial flowers and feathers. Wigs and works in hair. Boots and shoes. Children's clothes. Clothing peculiar to various professions and trades. Native costumes of different countries.

Class 37.—*Jewelry and precious stones.*—Jewelry in precious metals (gold, platinum, silver, aluminium), chased, filigreed, set with precious stones, etc. Plated and imitation jewelry. Ornaments in jet, amber, coral, mother-of-pearl, steel, etc. Diamonds, precious stones, pearls, and imitations. Coins and medals.

Class 38.—*Portable weapons and hunting and shooting equipments.*—Defensive armor: cuirasses and helmets. Blunt weapons: maces, life-preservers. Side-arms: foils, swords, sabers, bayonets, lances, axes, hunting knives. Missile weapons: bows, cross-bows, slings. Fire-arms: guns, rifles, pistols, and revolvers. Accessory objects appertaining to every kind of small-arms: powder-flasks, bullet-molds, etc. Round, oblong, hollow, and explosive projectiles. Percussion-caps, priming, cartridges. Hunting and sporting equipments. Traps and snares: fishing lines and hooks, harpoons, nets, bait, and fishing apparatus.

Class 39.—*Traveling apparatus and camp equipage.*—Trunks, valises, saddle-bags, etc. Dressing-cases and traveling-cases. Traveling-rugs, cushions, caps, traveling costumes and boots, iron-shod sticks, grapnel-hooks, sun-shades, etc. Portable apparatus specially intended for scientific voyages and expeditions; traveling photographic apparatus and instruments for astronomical and meteorological observations; equipments and implements for geologists, mineralogists, naturalists, colonists, pioneers, etc. Tents and camp equipage. Beds, hammocks, folding chairs, etc.

Class 40.—*Toys.*—Dolls and playthings; dolls and figures in wax. Games for the amusement of children and adults. Instructive games.

Sixth Group.—*Raw and manufactured processes and products.*

Class 41.—*Products of the cultivation of forests and of the trades appertaining thereto.*—Specimens of different kinds of forest trees. Wood for cabinet work, for firewood, and for building. Timber for ship-building; staves; cleft timber shingles. Cork; Bark for textile purposes. Tanning, coloring, odoriferous, and resinous substances. Products obtained from forests: Charcoal and dried wood; raw potash; turnery; basket-work; straw-work; wooden shoes, etc.

Class 42.—*Products of hunting, shooting, fishing, and spontaneous products. Machines and instruments connected therewith.*—Collections and drawings of terrestrial and amphibious animals, of birds, eggs, fishes; of cetacea, of mollusca, and crustacea. Products of hunting and shooting: Furs and skins, hair, bristles, undressed feathers, down, horn, teeth, ivory, bone, tortoise-shell, musk, castoreum, and analogous products. Products of fishing: Train oil, spermaceti, etc.; whalebone, ambergris, shells of mollusca, pearls, mother-of-pearl, sepia, purple, coral, sponge. Vegetable products of the earth obtained without culture: Mushrooms, truffles, wild fruits, lichens used as dyes, food, and fodder, fermented sap, Peruvian bark, useful barks and filaments, wax; resinous gums: india-rubber, gutta-percha, etc. Apparatus and instruments for gathering the products obtained without culture.

Class 43.—*Agricultural products not used for food.*—Textile materials: Raw cotton; flax, hemp, and jute, scutched and unscutched; textile vegetable fibers of all kinds; wool, washed or unwashed; cocoons of the silkworm. Various agricultural products used in manufactures, in pharmacy, and for household purposes; oleaginous plants; oil, wax, resin. Tobacco in leaves or manufactured. German tinder. Tanning and dyeing substances. Preserved fodder, and substances specially intended for feeding cattle.

Class 44.—*Chemical and pharmaceutical products.*—Acids, alkalis, salts of all kinds; sea-salt and products extracted from mother water. Various products of chemistry: Wax and fatty substances; soaps and candles; raw materials used in perfumery; resins, tar, and the products derived from them; essences and varnishes; various coating substances; blacking. Objects made of india-rubber and gutta-percha; dyes and colors. Mineral waters and natural and artificial aerated waters. Raw materials used in pharmacy. Medicines, simple and made up.

Class 45.—*Chemical processes for bleaching, dyeing, printing, and dressing.*—Specimens of threads and fabrics, bleached or dyed. Specimens of fabrics prepared for dyeing. Specimens of printed or dyed linen, of printed cotton fabrics, pure or mixed. Specimens of printed worsted or woolen fabrics, pure or mixed, combed or carded. Specimens of printed silk fabrics, pure or mixed. Specimens of printed felt or cloth carpets. Oil-cloth.

Class 46.—*Leather and skins.*—Raw materials used in the dressing of skins and leather. Raw hides, salted hides. Tanned, curried, dressed, or dyed leather. Varnished leather. Morocco and sheepskin; skins grained, shamoyed, tawed, dressed, or dyed. Prepared skins for glove-making. Skins and furs, dressed and dyed. Parchment. Gutwork: Strings for musical instruments, gold-beater's skin, sinews.

SEVENTH GROUP.—*Machinery—apparatus and processes used in the mechanical industries.*

Class 47.—*Agricultural implements and processes used in the cultivation of fields and forests.*—Plans of culture, distribution, and management of crops. Apparatus and works for agricultural engineering, draining, etc. Plans and models of farm buildings. Tools, implements, machines, and apparatus used in husbandry, sowing and planting, harvesting, preparation and preservation of crops. Various agricultural machines worked by horse-power or by steam. Carts and other rural means of transport. Locomotives, engines, and horse-powers. Manures, organic or mineral. Apparatus for the physical and chemical study of soils. Plans of different systems of replanting, managing, and cultivating forests. Apparatus used in the cultivation of forests and in the trades appertaining thereto. Apparatus used in the manufacture of tobacco.

Class 48.—*Apparatus and processes used in agricultural works and in works for the preparation of food, irrigation of land, etc.*—Apparatus used in agricultural works: Manufacture of artificial manures; of drain pipes; cheese factories, dairies; apparatus used in preparing flour, fecula, starches, oils; apparatus used in breweries, distilleries, sugar manufactories and refineries; workshops for the dressing of textile materials; silk-worm nurseries, etc. Apparatus used in the preparation of alimentary products, mechanical appliances for kneading and baking; apparatus used in making pastry and confectionery. Apparatus for the manufacture of vermicelli, macaroni, etc. Machines for making sea-biscuits. Chocolate machines. Apparatus for roasting coffee. Apparatus for making ices and cool drinks; manufacture and preservation of ice.

Class 49.—*Implements, models, and plans connected with irrigation of land.*—Centrifugal, steam, and other pumps; water wheels, windmills, sluice gates, etc. Plans, models, etc. Boring apparatus for artesian wells, and wells of large diameter.

Class 50.—*Apparatus used in chemistry, pharmacy, and tanning.*—Laboratory utensils and apparatus. Apparatus and instruments used in assays for industrial and commercial purposes. Processes and apparatus used in the manufacture of chemicals, soaps, and candles. Processes and apparatus used in the manufacture of essences, varnishes, and articles made of india-rubber and gutta-percha. Processes and apparatus used in gasworks. Processes and apparatus used in bleaching. Processes used in the preparation of pharmaceutical products. Processes used in tanyards and in leather dressing. Processes and apparatus used in glassworks and in china and earthenware manufactories.

Class 51.—*Machines and apparatus in general.*—Separate pieces of machinery; bearings, rollers, slide-bars, eccentrics, toothed wheels, connecting rods, cranks, parallel joints, belts, funicular apparatus, etc. Gearing spring and catchwork, etc. Regulators and governors. Lubricators. Machines for counting and registering. Dynamometers, steam gauges, weighing machines. Gauges for liquids and gas. Machines used for moving heavy weights. Hydraulic machines for raising water, etc.; norias (chain pumps), scoop wheels, hydraulic rams, etc. Hydraulic engines, water wheels, turbines, hydraulic lifts, etc. Accumulators and hydraulic presses. Steam engines. Boilers, steam generators, and apparatus appertaining thereto. Apparatus for condensing steam. Machines set in motion by the evaporation of ether, chloroform, ammonia, or by a combination of gases. Machines set in motion by gas, hot air, and compressed air. Electro-magnetic machines. Windmills and panemones. Air balloons.

Class 52.—*Machine tools.*—Traveling circular-saw benches, self-acting, for breaking down heavy timber. Machines for boring timber used in fencing. Engines and tools for preparing wood for the workshop. Machines for making casks. Machines for cutting cork. Lathes, boring and planing machines. Slotting, drilling, and

shaping machines. Screw-cutting engines and riveting machines. Various kinds of tools used in machine workshops. Tools, engines, and apparatus for pressing, crushing, working up, sawing, polishing, etc. Special tools and engines used in various trades.

Class 53.—*Apparatus and processes used in spinning and rope-making.*—Hand-spinning apparatus. Separate parts of spinning apparatus. Machines and apparatus used in the dressing and spinning of textile materials. Apparatus and processes for the subsidiary operations appertaining thereto; for drawing, winding, twisting, throwing, dressing. Apparatus for separating the qualities and numbering the thread. Materials used in rope manufacture. Round, flat, tapering cables, cord and twine, wire-ropes, cables with wire core, rope matches, quick matches, etc.

Class 54.—*Apparatus and processes used in weaving.*—Apparatus used in the preparation of materials for weaving: Warping mills, spooling (winding) machines. Card-making for the jacquard looms. Hand looms and mechanical looms for the manufacture of plain fabrics. Looms for the manufacture of figured and brocaded stuffs: Damask looms, electric looms. Looms for the manufacture of carpets and tapestry. Mesh weaving looms for the manufacture of hosiery and net. Apparatus for making lace. Apparatus used in the manufacture of lace-work. High warp looms and different modes of preparing the bobbins for weaving. Accessory apparatus: Machines for fulling, calendering, figuring, watering, measuring, folding, etc.

Class 55.—*Apparatus and processes for sewing and for making up clothing.*—Ordinary implements used by tailors and seamstresses. Sewing, quilting, hemming, and embroidering machines. Implements for cutting out materials and leather for making garments and shoes. Machines for making, nailing, and screwing boots and shoes. Machines for the application of india-rubber.

Class 56.—*Apparatus and processes used in the manufacture of furniture and objects for dwellings.*—Machines for cutting veneers. Turning webs, vertical and circular saw frames, shingle cutters, etc. Machines for cutting the moldings and beadings of frames, the squares of inlaid floors, furniture, etc. Lathes and other apparatus used in carpentering and cabinet-making. Machines for stamping and burnishing. Machines and apparatus for working stucco, papier-maché, ivory, bone, and horn, Machines for pointing, carving, and reducing statues; for engraving, engine-turning, etc. Machines for making bricks and tiles. Machines for making artificial stones Machines for sawing and polishing hard stones, marbles, etc.

Class 57.—*Apparatus and processes used in paper-making, dyeing, and printing.*—Materials and products of the manufacture of pulps for making paper of wood, straw, alpha, etc. Processes and products of the bleaching of wood fiber. Apparatus for making paper by hand and by machinery. Apparatus for pressing, glazing, watering, embossing, and ruling paper. Machines for cutting out, paring, stamping paper, etc. Apparatus for bleaching and dyeing, and for the preparation of paper and tissues. Apparatus for printing paper-hangings and tissues. Machines for engraving cylinders for printing. Materials, apparatus, and products of type-founding, stereotypes, etc. Machines and apparatus used in typography, stereotyping, copper-plate printing, autography, lithography, chalcography, paniconography, chromo-lithography, etc. Machines for setting up and sorting types. Printing of bank notes, postage stamps, etc.

Class 58.—*Machines, instruments, and processes used in various works.*—Coining presses. Machines for making buttons, pens, pins, envelopes; packing machines, brush-making machines, machines for making cards, capsules; for affixing lead seals to merchandise; for corking bottles, etc. Tools for, and processes of, making clocks, toys, marqueterie, baskets, etc. Machines for binding books. Writing machines.

Class 59.—*Carriages and wheelwrights' work.*—Separate parts of wheels and carriages; wheels, tires, axles, axle-boxes, iron work, etc. Springs and various methods of hanging carriages. Different systems of harnessing. Brakes. Wheelwrights' work: Wagons, tumbrels, drays, and other vehicles for special purposes. Carriages; public, state, and private carriages; sedan chairs, litters, sledges, etc., velocipedes.

Class 60.—*Harness and saddlery.*—Various articles used for carriage horses and saddle horses; pack-saddles, saddles, bridles, and harness for saddle horses, beasts of burden, and draft horses; stirrips, spurs, whips.

Class 61.—*Railway apparatus.*—Separate parts: springs, buffers, brakes. Permanent way: rails, chairs, crossings, switches, fish-plates, turn-tables, buffers, feeding cranes, and tanks, optical and acoustic signals. Permanent way for tramways. Rolling stock: passenger carriages; wagons for carrying earth, goods, cattle; locomotives, tenders, etc. Self-moving carriages; locomotives, for roads. Special tools and machines for the maintenance, repair, and construction of railways. Apparatus for inclined planes and self-acting planes; apparatus and engines for atmospheric railways; models of engines, of systems of traction, of apparatus appertaining to railways. Models, plans, and drawings of platforms, stations, and engine-houses, and other buildings necessary for the working of railways. Plans and models of machines and appliances for the economic receiving and delivering of grain.

Class 62.—*Electric, pneumatic, and other apparatus and processes.*—Appliances for telegraphs based on the transmission of light, sound, etc. Apparatus for the electric telegraph, post, wires, stretchers, etc. Batteries and apparatus for sending and receiving messages. Bells and electric signals. Telegraphs for military purposes. Objects appertaining to telegraphy: lightning conductors, commutators, prepared paper for printing messages and for sending autographic messages. Special apparatus for pneumatic telegraphy. Phonographs, microphones. Appliances for generation and storage of electricity.

Class 63.—*Apparatus and processes of civil engineering, public works, and architecture.*—Building materials: stone, wood, metals; ornamental stone; lime, mortar, cements, artificial stone and concrete; asphalt; roofing tiles, bricks, paving tiles; slates, pasteboard and felt for roofing. Apparatus and products of processes used in the preservation of wood. Apparatus and instruments for testing building materials. Apparatus for earthworks, excavators. Apparatus used in building yards Tools and processes used by stone-dressers and cutters, masons, carpenters, tilers, blacksmiths, joiners, glaziers, plumbers, house painters, etc. Locksmiths' work: locks, padlocks, railings, balconies, bannisters, etc. Apparatus and engines used in making foundations: pile-drivers and pile work, screw piles, pumps, pneumatic apparatus, dredging machines, etc. Apparatus used in hydraulic works connected with harbors, canals, rivers; machines used in reducing stones, quartz, or other hard substances. Apparatus used in the supply of water and of gas. Apparatus used in the maintenance of roads, plantations, and public walks. Models, plans, and drawings of public works; bridges, viaducts, aqueducts, drains, canal bridges, dams, weirs, etc. Light-houses. Public buildings for special purposes; buildings for civil purposes; mansions and houses for letting; workmen's towns, industrial dwellings, etc.

Class 64.—*Navigation and life-saving.*—Drawings and models of slips, graving docks, floating docks, etc. Drawings and models of vessels of all kinds, sea-going and for rivers. Models of the systems of ship-building adopted in the navy. Pleasure boats, yachts, etc. Boats and barges. Materials for the rigging of ships. Flags and signals. Apparatus for the prevention of collisions at sea. Buoys, beacons, etc. Apparatus for swimming, diving, and life-saving, exhibited in action; floats, swimming belts, etc.; diving belts, cork jackets, nautilus life-belts, etc. Submarine boats; apparatus for saving life at sea, rocket apparatus, life-boats, etc.

Class 65.—*Materials and apparatus for military purposes.*—Military engineering and fortifications. Artillery, gun-carriages, and weapons and projectiles of every kind. Military equipment, clothing, and encampments. Military transport service. Military topography and geography.

Eighth Group.—*Alimentary products.*

Class 66.—*Cereals, farinaceous products, and products derived from them.*—Wheat, oats, rye, barley, rice, maize, millet, and other cereals in grain and in flour. Grain without husk, and groats. Fecula from potatoes, rice, lentils, etc., gluten. Tapioca, sago, arrowroot, cassava, and other fecula, compound farinaceous products, etc. Italian pastes, semolina, vermicelli, macaroni. Alimentary preparations as substitutes for bread, home-made paste, etc.

Class 67.—*Bread and pastry.*—Various kinds of bread, with or without yeast. Fancy bread and bread in shapes, biscuits, compressed bread for traveling, military, campaigns, etc. Pastry of various kinds peculiar to each country. Gingerbread and dried cakes capable of being preserved.

Class 68.—*Fatty substances used as food. Milk and eggs.*—Fatty substances and oils good for food. Fresh and preserved milk; fresh and salt butter; cheese. Eggs of all kinds.

Class 69.—*Meat and fish.*—Salt meat of all kinds. Meats preserved by various processes. Meat and soup cakes. Hams and prepared meats. Poultry and game. Salt fish; fish in barrels; cod, herrings, etc.; fish preserved in oil; sardines, tunny, etc. Crustacea and shell-fish; lobsters, shrimps, oysters, potted oysters, anchovies, etc.

Class 70.—*Vegetables aad fruit.*—Tubers: potatoes, etc. Dry farinaceous vegetables: beans, lentils, etc. Green vegetables for cooking: cabbages, etc. Vegetable roots: carrots, turnips, etc. Vegetables used for flavoring: onions, garlic, etc. Salads: cucumbers, gourds, pumpkins, melons, etc. Vegetables preserved by various processes. Fresh fruit; dried and prepared fruits: prunes, figs, raisins, etc. Fruits preserved without sugar.

Class 71.—*Condiments and stimulants, sugar and confectionery.*—Spices, pepper, cinnamon, allspice, etc. Table salt. Vinegar. Compound condiments and stimulants, mustard, kari, English sauces, etc. Tea, coffee, and other aromatic beverages, chicory and sweet acorn coffee. Chocolate. Sugar for household purposes, grape sugar, sugar of milk. Confectionery, sugar plums, bonbons, nougats, angelica, aniseed, etc., preserves and jellies. Dried and preserved fruits, citrons, lemons, oranges, pine-apples. Fruits preserved in brandy. Syrups. Unfermented wines.

Class 72.—Fermented and distilled drinks.—Vin ordinaire, red and white. Sweet and dry wines. Sparkling and still wines. Ale, porter, and other beverages made from cereals. Cider, perry, and other beverages made from fruits. Fermented drinks made from vegetable sap, from milk, and sweet substances of all kinds. Alcoholic spirits, brandy, whisky, gin, rum, liqueurs, etc.

NINTH GROUP.—*Sanitation, medicine, hygiene, and public relief.*

Class 73.—Sanitary appliances, surgical instruments, plans, models, etc.—Appliances, instruments, and apparatus requisite for anatomical and histological works. Plastic anatomical models. Instruments of medical research. Apparatus and instruments for dressing wounds and for simple surgery, general and local. Anæsthetic apparatus. Surgical instruments grouped according to their purposes; instruments for amputations and dissection. Special instruments, obstetrics, ovariotomy, urinary channels, ophthalmology, dentistry, etc.; electro-therapeutic apparatus. Apparatus for plastic and mechanical prosthesis, orthopedic apparatus. Trusses. Apparatus for restoring persons apparently drowned or suffocated. Baths and hydro-therapeutic apparatus; gymnastical apparatus for medical and hygienic purposes. Plans and models of hospitals, various asylums, houses of refuge, poor-houses, lunatic asylums; arrangements and furniture of such establishments. Plans and models of a healthy and an unhealthy house. Various apparatus for infirm persons, invalids, and lunatics. Accessory objects for the medical, surgical, and pharmaceutical services in hospitals or infirmaries. Chests and cases of instruments and medicines for military and naval surgeons. Means and apparatus for succoring the wounded on battle-fields. Civil and military ambulances. Appliances, instruments, apparatus, and all things requisite for veterinary surgery. Appliances, instruments, apparatus, and all things relating to sanitary matters.

Class 74.—Apparatus and process for heating and lighting.—Fire-grates, fire-places, stoves, and hot-air stoves. Accessory objects for heating. Kitchen-ranges and apparatus for heating and cooking by gas. Apparatus for heating by the circulation of hot water, steam, or heated air. Ventilating apparatus. Drying apparatus; drying stoves. Enameller's lamps, blow-pipes, portable forges. Lamps for illumninating purposes, fed with various oils. Accessory objects for lighting. Matches. Apparatus and accessory objects for lighting by gas. Lamps for the electric light. Apparatus for the use of the electric and magnesium light.

TENTH GROUP.—*Agriculture and associated industries.*

Class 75.—Specimens of farm buildings and agricultural works.—Examples of the farm buildings of various countries. Examples of stables, cattle sheds, sheep-folds, pigsties, and of premises for rearing and fattening such animals. Utensils used in stables, cattle sheds, kennels, etc. Apparatus for preparing the food of animals. Agricultural machinery in motion: steam plows, reaping and binding and mowing machines, hay-making machines, threshing, finishing, and dressing machines, etc. Specimens of agricultural works: distilleries, bone-mills, sugar mills, sugar refineries, breweries, works for the preparation of flour, fecula, starch; silkworm nurseries, etc. Apparatus for artificial hatching, and appliances for the rearing of poultry. Presses for wine, cider, oil.

ELEVENTH GROUP.—*Horticulture.*

Class 76.—Conservatories and horticultural apparatus.—Gardeners', nurserymen's, and horticulturists' tools. Apparatus for watering and keeping turf in order, etc. Large conservatories and apparatus appertaining thereto. Room and window conservatories. Aquariums for aquatic plants. Fountains and other appliances for ornamenting gardens.

Class 77.—Flowers and ornamental plants.—Species of plants and examples of culture exhibiting the characteristic types of the flower gardens and dwellings of each country.

Class 78.—Vegetables.—Species of plants and examples of culture exhibiting the characteristic types of the kitchen gardens of each country.

Class 79.—Fruit and fruit trees.—Species of plants and specimens of products exhibiting the characteristic types of the orchards of each country.

Class 80.—Seeds and saplings of forest trees.—Species of plants and specimens of products illustrating the processes followed in each country for planting forests.

Class 81.—Plants for conservatories.—Illustrations of the mode of culture adopted in various countries, with a view either to ornamentation or to utility.

TWELFTH GROUP.—*Mining industries—machinery and products.*

Class 82.—*Apparatus and processes of the art of mining and metallurgy.*—Boring-machines and apparatus for breaking down coal and cutting rocks. Apparatus for blasting by electricity. Models, plans, and views of the mode of working in mines and quarries. Works for obtaining mineral waters. Machines and apparatus used for extracting ore and for lowering and hoisting miners. Winding, pumping, and crushing machinery. Safety cages and hooks; signals and other appliances for lessening the danger in mines. Machines for draining; pumps. Ventilating apparatus; ventilators. Safety lamps; lamps for electric light. Apparatus for the mechanical dressing of ores and mineral fuel. Apparatus for compressing fuel into cakes. Apparatus for the carbonization of fuel. Smelting furnaces. Smoke-consuming apparatus. Apparatus used in metal works. Special apparatus used in forges and foundries; electro-metallurgical apparatus. Apparatus used in metal manufactures of all kinds. Drawings of different classes of machinery used in mining.

Class 83.—*Mining and metallurgy.*—Collections and specimens of rocks, minerals, ores. Ornamental stones. Hard stones. Refractory substances. Earths and clays. Various mineral products. Raw sulphur, Rock salt; salt from salt springs. Mineral fuel, various kinds of coal, coal dust, and compressed coal. Asphalt and rock asphalt. Bitumen. Mineral tar. Petroleum, etc. Metals in a crude state: pig-iron, iron, steel, cast-steel, copper, lead, gold, silver, zinc, antimony, etc. Alloys. Products of washing and refining precious metals, of gold-beating, etc. Electro-metallurgy; objects gilt, silvered, or coated with copper, steel, nickel, etc., by the galvanic process. Products of the working of metals: rough castings, bells, wrought-iron, iron for special purposes, sheet-iron and tin plates, iron plates for casing ships and constructions, etc. Sheet-iron coated with zinc or lead; copper, lead, and zinc sheets, etc. Manufactured metals: blacksmiths' work, wheels and tires, unwelded pipes, chains, etc. Wire drawing. Needles, pins, wire-ropes, wire-work, and wire-gauze, perforated sheet-iron. Hardware, edge-tools, iron-mongery, copper, sheet-iron, tinware, etc. Other metal manufactures.

No. 2.

Mr. Bayard to Sir Lionel West.

DEPARTMENT OF STATE,
Washington, June 16, 1887.

SIR: I have the honor to acknowledge the receipt of your note of the 12th instant, inclosing copies of the prospectus of the Melbourne Centennial Exhibition to be held next year, and conveying to this Government an invitation to participate in the same.

The gratifying invitation now tendered will be laid before Congress at its next session with a view to provision for the representation of the United States in the exhibition.

I have, &c., T. F. BAYARD.

No. 3.

Sir Lionel West to Mr. Bayard.

WASHINGTON, *November* 21, 1887. (Received November 22.)

SIR: With reference to my note of the 28th of August last, I am requested by the Marquis of Salisbury to communicate to the United States Government the announcement, contained in the inclosed copy of The London Gazette, of the appointment of a royal commission for promoting the centennial international exhibition to be held at Melbourne in 1888, and I have the honor to inform you that Her Majesty's Government are desirous of encouraging and promoting participation in an exhibition which is intended to celebrate so important an historical event as the centenary of the settlement of Australia.

I am also desired to represent how largely the trade of all countries with those prosperous colonies was stimulated and increased by the exhibitions of 1879 at Sydney, and of 1880 at Melbourne, and to state that the period for receiving applications for space in the forthcoming exhibition has been extended to the 31st December of the present year.

I have, &c.,

L. S. SACKVILLE WEST.

[Extract from the London Gazette of Tuesday, October 4, 1887.]

WHITEHALL, *October* 4, 1887.

The Queen has been pleased to issue a commission under Her Majesty's royal sign-manual to the effect following:

VICTORIA, R.

Victoria, by the grace of God of the United Kingdom of Great Britain and Ireland Queen, defender of the faith, to—

Our most dear son and councilor His Royal Highness Albert Edward, Prince of Wales, knight of our most noble Order of the Garter, knight of our most ancient and most noble Order of the Thistle, knight of our most illustrious Order of Saint Patrick, knight grand cross of our most honorable Order of the Bath, knight grand commander of our most exalted Order of the Star of India, knight grand cross of our most distinguished Order of Saint Michael and Saint George, knight grand commander of our most eminent Order of the Indian Empire, field marshal of our forces, honorary admiral of our fleet; honorary president;

Our right trusty and right well-beloved cousin and councilor Archibald Philip, Earl of Rosebery, president and chairman;

Our right trusty and well-beloved councilor Spencer Compton Cavendish, commonly called Marquess of Hartington;

Our right trusty and right well-beloved cousin and councilor Henry Howard Molyneux, Earl of Carnarvon;

Our right trusty and right well-beloved cousin William Hillier, Earl of Onslow, knight commander of our most distinguished Order of Saint Michael and Saint George;

Our right trusty and right well-beloved cousin Windham Thomas, Earl of Dunraven and Mount-Earl, knight of our most illustrious Order of Saint Patrick;

Our right trusty and right well-beloved cousin and councilor Granville George, Earl Granville, knight of our most noble Order of the Garter;

Our right trusty and right well-beloved cousin and councilor John, Earl of Kimberly, knight of our most noble Order of the Garter;

Our right trusty and well-beloved Thomas, Baron Brassey, knight commander of our most honorable Order of the Bath;

Our right trusty and well-beloved William George, Baron Armstrong, companion of our most honorable Order of the Bath;

Our right trusty and well-beloved councilor Sir Henry Thurstan Holland, baronet, knight grand cross of our most distinguished Order of Saint Michael and Saint George, our principal secretary of state for the colonies;

Our right trusty and well-beloved councilor Edward Stanhope, our principal secretary of state for war;

Our right trusty and well-beloved councilor Hugh Culling Eardley Childers;

Our right trusty and well-beloved councilor Sir John Rose, baronet, knight grand cross of our most distinguished Order of Saint Michael and Saint George;

Our right trusty and well-beloved Sir Reginald Hanson, baronet, lord mayor of our city of London;

Our trusty and well-beloved Sir Charles Tennant, baronet;

Our trusty and well-beloved Sir Frederic Leighton, baronet, president of the Royal Academy;

Our trusty and well-beloved Sir Andrew Clarke, knight grand cross of our most distinguished Order of Saint Michael and Saint George, companion of our most honorable order of the bath, companion of our most eminent order of the Indian Empire, major-general and honorary lieutenant-general of our forces;

Our trusty and well-beloved Sir Graham Berry, knight commander of our most distinguished Order of Saint Michael and Saint George;

Our trusty and well-beloved Sir John Gilbert, knight;

Our trusty and well-beloved Sir James Dromgole Linton, knight, president of the Institute of Painters in Water Colors;

Our trusty and well-beloved William Turner Thiselton Dyer, esq., companion of our most distinguished Order of Saint Michael and Saint George;

Our trusty and well-beloved John Robert Seeley, esq., master of arts, professor of modern history in our University of Cambridge; and

Our trusty and well-beloved William Agnew, esq.; greeting:

Whereas it has been notified to us, through our secretary of state for the colonies, that an international exhibition is to be held in Melbourne, in our colony of Victoria, in the year one thousand eight hundred and eighty-eight:

And whereas it is our wish that the manufacturing, industry, agriculture, and fine arts of our United Kingdom of Great Britain and Ireland, and of our colonies and dependencies in Europe, Asia, Africa, and America, and in the remaining portions of Australasia shall be fully and suitably represented at this exhibition:

Now know ye, that we, considering the premises, and earnestly desiring to promote the success of the said exhibition, and reposing great trust and confidence in your fidelity, discretion, and integrity, have authorized and appointed, and by these presents do authorize and appoint you, our said most dear son, Albert Edward, Prince of Wales, honorary president; Archibald Philip, Earl of Rosebery, president and chairman; together with you the said Spencer Compton Cavendish, commonly called Marquess of Hartington; Henry Howard Molyneux, Earl of Carnarvon; William Hillier, Earl of Onslow; Windham Thomas, Earl of Dunraven and Mount-Earl; Granville George, Earl Granville; John, Earl of Kimberley; Thomas, Baron Brassey; William George, Baron Armstrong; Sir Henry Thurston Holland; Edward Stanhope; Hugh Culling Eardley Childers; Sir John Rose; Sir Reginald Hanson; Sir Charles Tennant; Sir Frederic Leighton; Sir Andrew Clarke; Sir Graham Berry; Sir John Gilbert; Sir James Dromgole Linton; William Turner Thiselton Dyer; John Robert Seeley; and William Agnew, to be our commissioners to obtain and distribute full information as to the best mode by which the products of the manufacturing and agricultural industry and the fine arts of our United Kingdom of Great Britain and Ireland, our colonies and dependencies may be procured and forwarded for exhibition; to assist with your advice and co-operation, and generally to promote the success of the said exhibition in Victoria.

And our further will and pleasure is that you, or any three or more of you, when and so often as need or occasion shall require, so long as this our commission shall continue in force, do report to us, in writing under your hands and seals, respectively, all and every the several proceedings of yourselves had by virtue of these presents.

And lastly, we do by these presents ordain that this our commission shall continue in full force and virtue until the close of the said exhibition, and that you, our said commissioners, or any three or more of you, shall, and may from time to time, and at any place or places, proceed in the execution thereof, and of every matter and thing therein contained, although the same be not continued from time to time by adjournment; and for the purpose of aiding you in such matters, we hereby appoint our trusty and well-beloved Herbert Jekyll, esquire, companion of our most distinguished Order of St. Michael and St. George, major in our corps of royal engineers, to be secretary to this our commission.

Given at our court at St. James's the 3d day of October, one thousand eight hundred and eighty-seven, in the fifty-first year of our reign.

By Her Majesty's command.

HENRY MATTHEWS.

No. 4.

Mr. Morgan to Mr. Porter.

197.] UNITED STATES CONSULATE-GENERAL,
Melbourne, October 26, 1887. (Received December 3.)

SIR: I have to inform you that I have received a communication from the premier of Victoria announcing that the last date for receiving applications for space in the Melbourne Centennial International Exhibition, 1888, is fixed for the 31st December, 1887.

I will again respectfully call the attention of the department to the great benefits which would accrue to American exhibitors at this exhibition.

I am, &c.,

JAMES M. MORGAN,
United States Consul-General.

BSB Bayerische StaatsBibliothek
MDZ Münchener DigitalisierungsZentrum Digitale Bibliothek

House documents

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